

**Pacific Gas and Electric Company
Formula Rate Model
Schedule Cover Page**

**Pacific Gas and Electric Company
Transmission Owner Tariff**

**Appendix VIII: Formula Rate
Attachment 2: Model**

**Pacific Gas and Electric Company
Formula Rate Model
Schedule ToC**

TO Rate Year 2025 Annual Update
Attach A_TO21 RateYear 2025 Model.xlsx

**Pacific Gas and Electric Company
Transmission Owner Tariff
Appendix VIII: Formula Rate
Attachment 2: Model**

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**Pacific Gas and Electric Company
Formula Rate Model
Schedule Formatting and References**

TO Rate Year 2025 Annual Update
Attach A_TO21 RateYear 2025 Model.xlsx

Formatting and References

FORMATTING:

Shading

In the Schedules and Workpapers, those cells shaded in gold are inputs to the Formula Rate Model.

Number Format

Excel "Currency" number format is used.

Reference Order

Reference order: page (or tab) number, line number, column number, note number. A comma separates each reference element. Notes contained in the FERC Form 1 are not numbered (see example below).

Workpaper Naming Conventions

Workpaper names are prefaced with "WP_" followed by the schedule name to which it corresponds (e.g.: WP_18-O&M). If workpapers in support of a Schedule come from different sources or support distinctly different sections of a Schedule, the workpaper name includes a short description suffix (e.g.: WP_25-RFandUFactors_FF, where FF describes Franchise Fees).

Workpaper Tabs and Structure

Workpaper tabs are numbered and do not have names or otherwise attempt to describe the contents of the workpaper with the exception of the Table of Contents sheet.

The first sheet of a workpaper with multiple sheets is a Table of Contents. The tab for the Table of Contents sheet is named "TOC". The TOC sheet lists the tab number and the description of the workpaper contents taken from the workpaper heading.

REFERENCES:

REFERENCE	FORM OF REFERENCE	EXAMPLE	NOTES
Column	col (column # or letter)	col k or col 6	
FERC Form No. 1	FF1	FF1 337.2, L. 20, col k FF1 234, Note(s)	
Line (internal reference)	Line (line #)	Line 25	Internal reference – source within the same Schedule or Workpaper sheet
Line (external reference)	L. (line #)	L. 25	External reference – source outside the Schedule or Workpaper sheet
Note	Note(s) (note #, if provided)	Note 1 14-ADIT, Note 1 FF1 450.1, Notes	
Page	(page #)	337.2 or 2-24 337.2, L. 10, col k	Nothing precedes the page number(s).
Schedule	(schedule name)	12-DepRates	Nothing precedes the schedule name
Tabs	(tab #)	WP_29-RetailRates-2 4 WP_28-GrossLoad 2, L. 115, col 6	Nothing precedes the tab number.
Line for extra data	...	...	Some Schedules have a "..." row. These rows are intended for new data to be added in a future update.

Notes:

(1) The amortization of Future Deferred Tax Liability amount was calculated in the 2020 Settlement filed on September 11, 2014 and approved by the Commission on December 30, 2014 in 145 P.U.R. ¶ 63, 144 (2014). The amount shown represents projected and anticipated amortization.

(2) The 2016 Estimated and Other Regulatory Income in Section 1 of Schedule 17 (Regulatory), which are not otherwise presented in O&A as add expenses.

(3) The Annual True-up Adjustments for Prior Year 2012 and 2013 are calculated in the 2010 Model, Schedule 4 A7A and are included in the 2021 Model, Schedule 4-07A, line 405. The Annual True-up Adjustments for Prior Year 2014 and after are calculated in the 2021 Model, Schedule 4-07A. The Annual True-up Adjustments for Prior Year 2014 and after will be shown on Schedule 4-07A, lines 400-402. In 2021, Schedule 4 A7A, line 405, formula is set up to pick up the appropriate annual true-up amount based on the prior year for line 405 of this schedule.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 2-ITRR

TO Rate Year 2025 Annual Update
Attach A_TO21 RateYear 2025 Model.xlsx

Schedule 2-ITRR
Incremental Transmission Revenue Requirement

Rate Year: 2025
Prior Year: 2023

1) Annual Fixed Charge Rate ("AFCR") Calculation

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
100	AFCR = Prior Year TRR / Net Plant				100
Determination of Net Plant:					
101	Transmission Functional Plant:	\$16,581,904,285	7-PlantInService, L. 112, col 13		101
102	Transmission Functional Accumulated Depreciation:	\$3,970,172,198	10-AccDep, L. 112, col 13		102
103	Net Plant:	\$12,611,732,087	Line 101 - Line 102		103
Determination of AFCR:					
104	Prior Year TRR without RF&U:	\$2,310,341,026.2	1-BaseTRR, L. 512 - [50%*(1-BaseTRR, L. 500 + L. 501)]		104
104a	Less: Abandoned or Cancelled Projects Amortization Expense	\$0	1-BaseTRR, L. 505	Negative	104a
105	Less: Depreciation Expense	(\$525,415,886)	1-BaseTRR, L. 503 + L. 504 - 11-Depreciation, L. 200, col 3	Negative	105
106	Less: Impact of ADIT	\$230,886,614	(1-BaseTRR, L. 111c x 1-BaseTRR, L. 220) x (1+(1-BaseTRR, L. 402)/(1 - 1-BaseTRR, L. 402)) + (1-BaseTRR, L. 111c x 1-BaseTRR, L. 216)	Negative	106
107	AFCR Applicable TRR	\$2,015,811,754	Line 104 + Line 104a + Line 105 + Line 106		107
108	AFCR:	15.98%	Line 107 / Line 103		108

2) Calculation of ITRR

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
200	Forecast Net Plant Additions Balance:	\$1,908,114,277	9-PlantAdditions, L. 124, col 6		200
201	AFCR:	15.98%	Line 108		201
202	AFCR prior to Depreciation & ADIT Impacts	\$304,985,799	Line 200 * Line 201		202
203	Add: Depreciation Expense	\$62,955,861	9-PlantAdditions, L. 125, Col 3		203
204	Add: Impact of ADIT	(\$2,872,160)	14-ADIT, L. 728, Col 11		204
205	ITRR without RF&U:	\$365,069,500	Sum Line 202 to Line 204		205
206	Franchise Fees Factor	0.7889%	1-BaseTRR, L. 513		206
207	SFGR Tax Factor	0.0203%	1-BaseTRR, L. 514		207
208	Total SFGR Tax and Franchise Fees	\$2,954,227	Line 205 * (Line 207 + Line 206)		208
209	Incremental Forecast Period TRR:	\$368,023,727	Line 205 + Line 208		209

Notes:

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Pacific Gas and Electric Company
Formula Rate Model
Schedule 3 True-up TRR

PR Rate Year 2022 Asset Update
March 4, 2022 (Prior Year 2021 Formula)

Schedule 3 True-up TRR					Prior Year: 2022
True-up Transmission Revenue Requirement					
Input cells are shaded gold					
1) Rate Base					
Line	Description	Values	Source	Notes	Line
100	Transmission Functional Plant	\$16,089,871,757	7-Plant/Service, L. 113, col 13	13-Month Avg	100
101	Common + General + Intangible Plant	\$89,324,019	7-Plant/Service, L. 402, col 3	BOY EGY Avg	101
102	Abandoned or Cancelled Projects	50	8-Abandoned/Project, L. 102, col 12	BOY EGY Avg	102
103	Total Plant	\$16,981,197,776	Sum of Lines 100 to 102		103
104	Materials and Supplies	\$16,506,215	13-WorkCap, L. 113, col 2	13-Month Avg	104
105	Prepayments	\$46,912,407	13-WorkCap, L. 215, col 5	13-Month Avg	105
106	Cash Working Capital	\$105,468,115	Line 400 + Line 401 / 8		106
107	Total Working Capital	\$247,796,737	Sum of Lines 104 to 106		107
108	Accumulated Depreciation Reserve				
109	Transmission Functional Depreciation Reserve	(\$3,814,561,013)	10-AccDep, L. 113, col 13	Negative 13-Month Avg	108
110	Common + General + Intangible Depreciation Reserve	(\$24,302,711)	10-AccDep, L. 402, col 3	Negative BOY EGY Avg	109
110	Total Accumulated Depreciation Reserve	(\$4,138,920,724)	Line 108 + Line 109		110
111	a Accumulated Deferred Income Taxes	(\$1,578,259,888)	14-ADIT, L. 108, col 2	Weighted Average	111 a
111	b (Excess)/Deficient Accumulated Deferred Income Taxes	(\$502,659,562)	17-Reg/Invts, L. 1, 202	Weighted Average	111 b
111	c Total (Excess)/Deficient and Accumulated Deferred Income Taxes	(\$2,080,919,450)	Line 111a + Line 111b	Weighted Average	111 c
112	Network Upgrade Credits (Customer Advances)	(\$180,172,553)	15-NUC, L. 109	Negative BOY EGY Avg	112
113	Unfunded Reserves	(\$19,946,471)	16-Infructs/Deferrals, L. 100	13-Month Avg	113
114	Other Regulatory Assets or Liabilities	50	17-Reg/Invts, L. 101	BOY EGY Avg	114
115	CWP Incentive	50	32-CWP/Incentive, L. 100, col 17	13-Month Avg	115
116	Rate Base	\$10,727,946,309	Sum of Lines 103, 107, 110 and Lines 111a to 115		116
2) ROE and Capitalization Calculations					
Instructions:					
1) Input the ROE for the Prior Year on Line 200.					
Line	Description	Values	Source	Notes	Line
200	Prior Year Return on Common Equity	12.97%	5-BaseTRR, L. 215	ROE from Schedule 1, if there are mid-year changes, a worksheet will be provided	200
201	Calculation of Cost of Capital Rate	2.10%	1-BaseTRR, L. 216		201
202	Weighted Cost of Common Stock	0.02%	1-BaseTRR, L. 217	13-Month Avg	202
203	Weighted Cost of Preferred Stock	6.37%	Line 200 + 1-BaseTRR, L. 210		203
204	Cost of Capital Rate	8.50%	Sum of Lines 201 to 203		204
205	Equity Rate of Return Including Common and Preferred Stock	6.39%	Line 202 + Line 203		205
206	FERC Participation Incentive Rate of Return	0.00%	1-BaseTRR, L. 221		206
207	Return on Capital: Rate Base Times Cost of Capital Rate	\$911,413,005	Line 204 * Line 116		207
208	Return on Abandoned or Cancelled Projects From FERC Participation Incentive	50	Line 102 + Line 206		208
209	Total Return on Capital	\$911,413,005	Line 207 + Line 208		209
3) Income Taxes					
Instructions:					
1) Input the Prior Year Federal and State Income Tax Rates if they are different from the Rate Year Tax Rates.					
Line	Description	Values	Source	Notes	Line
300	Federal Income Tax Rate	21.00%	23-TaxRates, L. 200		300
301	State Income Tax Rate	8.84%	23-TaxRates, L. 201		301
302	Composite Tax Rate	27.98%	Line 300 + Line 301 (Line 300 * Line 301)		302
303	Income Taxes	\$237,791,367	Line 304		303
304	Income Taxes = [(R8 * ER) + (PD - R4P) * (CTR/(1 - CTR))] + CO/(1 - CTR)				304
Where:					
305	R8 = Rate Base	\$10,727,946,309	Line 116		305
306	ER = Equity Rate of Return Including Common and Preferred Stock	6.39%	Line 205		306
307	CTR = Composite Tax Rate	27.98%	Line 302		307
308	CO = Credits and Other	(\$2,998,888)	1-BaseTRR, L. 407		308
309	PD = Powerback and Permanent Tax Deductions	\$12,052,413	1-BaseTRR, L. 404		309
310	R4P = Return on Abandoned or Cancelled Projects From FERC Participation Incentive	50	Line 208		310
4) True-up Transmission Revenue Requirement					
Instructions:					
1) Input the Annual True-up Adjustment that was included in the Prior Year's rates on Line 419 and input the Rate Year ATA true-up. (For example, if the Prior Year is 2022, then the ATA that was included in the 2022 rates was the ATA for 2022)					
Line	Description	Values	Source	Notes	Line
400	Prior Year TRR Components				
401	OB&E Expense	\$649,210,570	1-BaseTRR, L. 500		401
401	A&S Expense	\$184,473,948	1-BaseTRR, L. 501		401
402	Network Upgrade Interest Expense	\$18,075,673	1-BaseTRR, L. 502		402
403	Depreciation Expense (incl. Common + General + Intangible)	\$126,118,439	1-BaseTRR, L. 503		403
404	Abandoned or Cancelled Projects Amortization Expense	50	8-Abandoned/Project, L. 102, col 7		404
405	Return on Capital	\$911,413,005	Line 209		405
406	Other Taxes	\$141,038,725	1-BaseTRR, L. 507		406
407	Income Taxes	\$237,791,367	Line 303		407
408	Revenue Credits	(\$15,663,124)	20-RevenueCredits, L. 500, col 7 + L. 1002, col 5	Negative Value	408
409	NP&L Credit	(\$8,381,621)	1-BaseTRR, L. 510	Negative Value	409
410	Amortization and Residuals Debits/Credits	50	1-BaseTRR, L. 511		410
411	Total without PF, Uncollectibles, and South Georgia	\$1,624,396,881	Sum Lines 400 to 410		411
412	Wildfire Self-Insurance	50	N/A		412
413	Wildfire Self-Insurance Initial Funded	50	N/A		413
414	Total Wildfire Self-Insurance Funding	50	Line 412 + Line 413		414
415	SPQR Tax and Franchise Fees	0.7889%	1-BaseTRR, L. 513		415
416	SPQR Tax Factor	0.0003%	1-BaseTRR, L. 514		416
417	Total SPQR Tax and Franchise Fees	\$21,237,227	Line 411 + Line 414 + Line 415 + Line 416		417
418	Total with SPQR Tax and Franchise Fees	\$1,645,634,109	Line 411 + Line 414 + Line 417		418
Annual True-up Adjustment					
419	ATA that was included in the Prior Year's Rates	\$289,713,269	RY2023 TOSD Model, Schedule 1-BaseTRR, L. 602		419
420	Total with ATA	\$1,935,347,378	Line 418 + Line 419		420
Uncollectibles and Retail (South Georgia) Tax Adjustments					
421	Uncollectibles Factor	0.4760%	1-BaseTRR, L. 700		421
422	Uncollectibles Expense	\$13,995,303	Line 420 * Line 421		422
423	Retail (South Georgia) Tax Adjustment	\$4,793,999	23-RetailSGTax, L. 301, col 4		423
424	True-up Transmission Revenue Requirement	\$1,954,140,680	Line 420 + Line 422 + Line 423	Note 1	424
Notes:					
1) The True-up Transmission Revenue Requirement calculated in this schedule is only applicable for Prior Year 2024 and after. The True-up Transmission Revenue Requirement for prior year 2022 and 2023 will be calculated in TOSD Model.					

Pacific Gas and Electric Company
Formula Rate Model
Schedule 5-CostofCap-1

TO Rate Year 2025 Annual Update
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Schedule 5-CostofCap-1

Calculation of Components of Cost of Capital Rate

Prior Year: 2023

Input cells are shaded gold

1) Return and Capitalization Calculations

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
	<u>Calculation of Long Term Debt Amount</u>				
100	Bonds -- Account 221	\$37,577,939,854	WP 5-CostofCap, L 100, col 1	13-month average	100
101	(Less) Reacquired Bonds (Acct. 222)	\$0	WP 5-CostofCap, L 200, col 1	13-month average, enter negative	101
102	(Plus) Other Long-Term Debt (Acct. 224)	\$0	WP 5-CostofCap, L 300, col 1	13-month average	102
103	Long Term Debt Amount	\$37,577,939,854	Sum of Lines 100 to 102		103
	<u>Calculation of Preferred Stock Amount</u>				
104	Preferred Stock Amount -- Account 204	\$257,994,575	WP 5-CostofCap, L 800, col 1	13-month average	104
105	Unamortized Issuance Costs	(\$5,940,275)	WP 5-CostofCap, L 900, col 1	13-month average	105
106	Net Gain (Loss) From Purchase and Tender Offers	\$0	WP 5-CostofCap, L 1000, col 1	13-month average	106
107	Preferred Stock Amount	\$252,054,300	Sum of Lines 104 to 106		107
	<u>Calculation of Common Stock Equity Amount</u>				
108	Total Proprietary Capital	\$41,303,950,137	WP 5-CostofCap, L 1300, col 1	13-month average	108
109	Less Preferred Stock Amount	(\$252,054,300)	Line 107	Same as Line 107, but negative	109
110	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	(\$846,938,673)	WP 5-CostofCap, L 1100, col 1	13-month average, reverse sign	110
111	Less Accumulated Other Comprehensive Income -- Account 219	\$4,704,482	WP 5-CostofCap, L 1200, col 1	13-month average, reverse sign	111
112	Common Stock Equity Amount	\$40,209,661,645	Sum of Lines 108 to 111		112
113	Equity Ratio	51.52% Line 112 ÷ (Line 103 + Line 107 + Line 112)			113

Notes:

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**Pacific Gas and Electric Company
Formula Rate Model
Schedule 5-CostofCap-2**

TO Rate Year 2025 Annual Update
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Schedule 5-CostofCap-2

Long Term Debt Cost Percentage

Prior Year: 2023

Input cells are shaded gold

1) Calculation of Cost of Long Term Debt

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
<u>Long-Term Debt Component - Denominator:</u>					
100	(Plus) Bonds (Acct. 221)	\$37,577,939,854	WP 5-CostofCap, L 100, col 1	13-month Average	100
101	(Less) Reacquired Bonds (Acct. 222)	\$0	WP 5-CostofCap, L 200, col 1	13-month Average	101
102	(Plus) Other Long-Term Debt (Acct. 224)	\$0	WP 5-CostofCap, L 300, col 1	13-month Average	102
103	(Plus) Unamortized Premium on Long-Term Debt (Acct. 225)	\$4,612,173	WP 5-CostofCap, L 400, col 1	13-month Average	103
104	(Less) Unamortized Discount on Long-Term Debt-Debit (Acct. 226)	\$44,983,487	WP 5-CostofCap, L 500, col 1	13-month Average	104
105	(Less) Unamortized Debt Expenses (Acct. 181)	\$165,991,443	WP 5-CostofCap, L 600, col 1	13-month Average	105
106	(Less) Unamortized Loss on Reacquired Debt (Acct. 189)	\$31,080,354	WP 5-CostofCap, L 700, col 1	13-month Average	106
107	LTD = Long Term Debt	\$37,340,496,743	Lines ((100 + 102 + 103) - (101 + 104 + 105 + 106))	13-month Average	107
<u>Long-Term Debt Component - Numerator:</u>					
108	(Plus) Interest on Long-Term Debt (Acct. 427)	\$1,577,503,167	WP 5-CostofCap, L 1400, col 1	Year-To-Date	108
109	(Plus) Amort. of Debt Disc. and Expense (Acct. 428)	\$46,316,577	WP 5-CostofCap, L 1500, col 1	Year-To-Date	109
110	(Plus) Amortization of Loss on Reacquired Debt (Acct. 428.1)	\$11,215,211		Year-To-Date	110
111	(Less) Amort. of Premium on Debt-Credit (Acct. 429)	\$1,326,141	WP 5-CostofCap, L 1700, col 1	Year-To-Date	111
112	(Less) Amortization of Gain on Reacquired Debt-Credit (Acct. 429.1)	\$115,847	WP 5-CostofCap, L 1800, col 1	Year-To-Date	112
113	LTD interest	\$1,633,592,967	Lines ((108 + 109 + 110) - (111 + 112))		113
114	Cost of Long-Term Debt:	4.37%	Line 113 / Line 107		114

Notes:

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Pacific Gas and Electric Company
Formula Rate Model
Schedule 5-CostofCap-3

TO Rate Year 2025 Annual Update
Attach A_TO21 RateYear 2025 Model.xlsx

Schedule 5-CostofCap-3

Preferred Stock Cost Percentage

Prior Year: 2023

Input cells are shaded gold

1) Calculation of "Preferred Stock Cost Percentage"

Line	Description	Amount	Reference	Line
100	Total Annual Cost of Preferred Stock:	\$13,916,317	Line 208, Col 9	100
101	Total Reacquired Preferred Stock Cost:	\$0	Line 305, Col 6	101
102	Total Annual Cost of Preferred:	\$13,916,317	Line 100 + Line 101	102
103	Total Preferred Stock Amount Outstanding:	\$257,994,550	Line 208, Col 5	103
104	Total Premium/Discount	(\$5,940,273)	Line 208, Col 6	104
105	Total Preferred Balance:	\$252,054,277	Line 103 + Line 104	105
106	Preferred Stock Cost Percentage:	5.52%	Line 102 / Line 105	106

2) Preferred Stock Information for each Outstanding Series

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	
	PG&E Records Note 1	PG&E Records Note 1	FF1 250-251, col a	PG&E Records Note 1	FF1 250-251, col f	PG&E Records Note 1	FF1 250-251, col e	= Col 5 + Col 6	= Col 4 x Col 7	
Line	Preferred Stock Series Name	Issue Date	Dividend Rate	Dividend	Face Value/ Amount Outstanding	Total Premium/ Discount Cost	Shares Outstanding	Net Proceeds at Issuance	Annual Dividend	Line
200	A	3/28/1905	6.000%	\$ 1.50	\$105,291,525	(\$7,366,504)	4,211,661	\$97,925,021	\$6,317,492	200
201	B	4/12/1905	5.500%	\$ 1.38	\$29,329,075	(\$173,730)	1,173,163	\$29,155,345	\$1,613,099	201
202	C	7/9/1941	5.000%	\$ 1.25	\$10,000,000	\$726,283	400,000	\$10,726,283	\$500,000	202
203	D	6/28/1948	5.000%	\$ 1.25	\$44,454,300	(\$716,366)	1,778,172	\$43,737,934	\$2,222,715	203
204	E	5/4/1949	5.000%	\$ 1.25	\$23,358,050	\$542,539	934,322	\$23,900,589	\$1,167,903	204
205	G	1/25/1950	4.800%	\$ 1.20	\$19,825,775	\$1,006,320	793,031	\$20,832,095	\$951,637	205
206	H	6/22/1954	4.500%	\$ 1.13	\$15,278,550	\$70,694	611,142	\$15,349,244	\$687,535	206
207	I	10/25/1955	4.360%	\$ 1.09	\$10,457,275	(\$29,509)	418,291	\$10,427,766	\$455,937	207
208	Total Amount Outstanding (sum of above):				\$257,994,550	(\$5,940,273)	10,319,782	\$252,054,277	\$13,916,317	208

3) Reacquired Preferred Stock Information

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6		
Line	Preferred Stock	Call Date	Total Issuance Cost	Unamortized Issuance Cost	Amortization Period	Issuance Amortization Cost	Notes and Sources	Line
300								300
301								301
302								302
303								303
304								304
305	Total Annual Cost (sum of above): \$ - \$ -							305

Notes:

- 1) PG&E's Treasury uses an internal monthly Excel-based report to track historical information associated with preferred stock issuances. Due to the age of each preferred stock series, many of the original hard copy records are no longer available, and electronic records were not available at time of issuance.
2) Annual dividend calculation consistent with 18 CFR 35.13 (22) (iii)

Pacific Gas and Electric Company
Formula Rate Model
Schedule 6-PlantJurisdiction

TO Rate Year 2025 Annual Update
Attach A_TO21 RateYear 2025 Model.xlsx

Schedule 6-PlantJurisdiction
Transmission Plant Jurisdiction

Prior Year: 2023

Input cells are shaded gold

Transmission Plant in FERC Form 1 for Prior Year:

Transmission Plant balances are Prior Year ending balances from PG&E's FERC Form 1.

FERC Transmission Plant represents only Network Transmission plant that is eligible for inclusion in rate base and recoverable through the TO rate case.

CPUC Transmission Plant represents Transmission Plant not recoverable through the TO rate case.

			Col 1	Col 2	Col 3 Note 1	Col 4	Col 5	Col 6 Col 1 + Col 3 - Col 4		
Line	FERC Account	Account Description	FERC Form 1 Transmission Plant	Source for Col 1	Adjustments	FERC Transmission Plant	Source for Col 4	CPUC Transmission Plant	Line	
100	350	Land and Land Rights	\$327,345,889	FF1 204-207, L. 48, col g	(\$479,356)	\$308,046,579	7-PlantInService, L. 112, col 1 + col 2	\$18,819,954	100	
101	352	Structures and Improvements	\$540,676,703	FF1 204-207, L. 49, col g	(\$4,405,247)	\$522,041,835	7-PlantInService, L. 112, col 3 + col 4	\$14,229,621	101	
102	353	Station Equipment	\$8,499,215,411	FF1 204-207, L. 50, col g	(\$10,244,500)	\$8,072,155,309	7-PlantInService, L. 112, col 5 + col 6	\$416,815,603	102	
103	354	Towers and Fixtures	\$1,238,878,044	FF1 204-207, L. 51, col g	\$392,133	\$1,144,663,816	7-PlantInService, L. 112, col 7	\$94,606,361	103	
104	355	Poles and Fixtures	\$2,846,961,105	FF1 204-207, L. 52, col g	(\$141,164)	\$2,698,840,610	7-PlantInService, L. 112, col 8	\$147,979,331	104	
105	356	Overhead Conductors and Devices	\$3,159,381,166	FF1 204-207, L. 53, col g	(\$168,098,201)	\$2,816,316,308	7-PlantInService, L. 112, col 9	\$174,966,656	105	
106	357	Underground Conduit	\$522,269,961	FF1 204-207, L. 54, col g	\$0	\$518,106,145	7-PlantInService, L. 112, col 10	\$4,163,816	106	
107	358	Underground Conductor and Devices	\$289,118,870	FF1 204-207, L. 55, col g	\$0	\$282,197,764	7-PlantInService, L. 112, col 11	\$6,921,106	107	
108	359	Roads and Trails	\$230,773,334	FF1 204-207, L. 56, col g	(\$1,434,625)	\$219,535,918	7-PlantInService, L. 112, col 12	\$9,802,791	108	
109	359.1	Asset Retirement Costs for Transmission Plant	(\$4,712,653)	FF1 204-207, L. 57, col g	\$4,712,653	\$0	Note 2	\$0	109	
110		Total Transmission Plant	\$17,649,907,830		(\$179,698,306)	\$16,581,904,285		\$888,305,238	110	

Notes:

1) For a description of the adjustments included in Col 3 and a reconciliation by FERC Plant Account to PG&E's FERC Form 1, please see WP_7-PlantInService 3.

2) FERC Plant Account 359.1 "Asset Retirement Costs for Transmission Plant" is not included in rate base for purposes of the TO rate case.

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Pacific Gas and Electric Company
Formula Rate Model
Schedule 7-Plant/Service

Schedule 7-Plant/Service
Network Transmission Plant In Service
Input cells are shaded gold

Prior Year: 2023

1) Total Network Transmission Functional Plant																	
Total Network Transmission Functional Plant is the total of High Voltage (Section 2) and Low Voltage (Section 3) Network Transmission Plant. The monthly balances in Lines 100 - 112 are the end-of-month balances for Prior Year and December of Prior Year minus 1.																	
FERC Account:			350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Col 12		Col 13
			Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Total of Col 1-12	
			ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900			
Line	Month	Year													Total	Source	Line
100	December	2022	\$94,304,454	\$209,810,107	\$358,799,133	\$125,371,516	\$7,696,755,724	\$29,969,069	\$1,062,242,406	\$2,381,845,833	\$2,530,297,731	\$523,695,481	\$281,894,975	\$185,193,908	\$15,480,180,339	Line 200 + Line 300	100
101	January	2023	\$95,000,330	\$208,194,022	\$373,178,993	\$125,548,532	\$7,741,541,961	\$31,848,688	\$1,070,027,868	\$2,422,002,707	\$2,554,150,424	\$523,706,403	\$281,901,935	\$189,140,212	\$15,636,230,476	Line 201 + Line 301	101
102	February	2023	\$94,847,051	\$208,551,973	\$373,735,105	\$125,854,783	\$7,752,007,508	\$31,833,215	\$1,082,487,452	\$2,443,919,882	\$2,576,232,980	\$523,715,113	\$281,672,469	\$189,660,257	\$15,684,776,787	Line 202 + Line 302	102
103	March	2023	\$95,665,591	\$208,981,984	\$373,761,115	\$125,919,307	\$7,771,420,039	\$31,817,646	\$1,097,747,733	\$2,456,785,372	\$2,597,293,915	\$523,719,422	\$282,186,194	\$189,999,872	\$15,755,298,192	Line 203 + Line 303	103
104	April	2023	\$97,265,515	\$209,434,517	\$374,193,098	\$126,873,025	\$7,818,355,177	\$31,802,077	\$1,102,233,599	\$2,515,976,629	\$2,639,397,138	\$524,085,875	\$282,186,964	\$206,524,868	\$15,928,328,482	Line 204 + Line 304	104
105	May	2023	\$97,298,087	\$209,693,869	\$375,201,248	\$128,089,082	\$7,861,931,461	\$31,786,508	\$1,107,610,703	\$2,538,553,758	\$2,647,805,801	\$524,101,270	\$282,197,282	\$207,744,268	\$16,012,013,339	Line 205 + Line 305	105
106	June	2023	\$97,393,135	\$209,766,472	\$376,732,121	\$129,888,646	\$7,987,998,819	\$31,770,939	\$1,108,363,160	\$2,577,555,291	\$2,715,678,855	\$524,114,946	\$282,200,519	\$208,732,289	\$16,250,195,191	Line 206 + Line 306	106
107	July	2023	\$97,505,811	\$209,873,726	\$376,789,887	\$130,716,274	\$8,000,934,442	\$31,755,895	\$1,113,360,633	\$2,587,368,314	\$2,710,002,123	\$524,206,156	\$282,195,749	\$209,634,776	\$16,274,323,787	Line 207 + Line 307	107
108	August	2023	\$97,937,669	\$210,067,118	\$376,354,088	\$132,714,559	\$7,989,922,634	\$31,740,325	\$1,114,194,720	\$2,612,206,013	\$2,727,517,746	\$524,215,663	\$282,195,951	\$210,113,388	\$16,309,179,874	Line 208 + Line 308	108
109	September	2023	\$99,275,161	\$210,738,526	\$376,914,140	\$134,578,898	\$7,985,662,738	\$31,724,756	\$1,115,066,649	\$2,621,200,031	\$2,737,075,503	\$527,685,662	\$282,196,939	\$211,250,356	\$16,359,988,329	Line 209 + Line 309	109
110	October	2023	\$96,925,738	\$211,115,167	\$377,231,641	\$139,934,909	\$7,985,220,260	\$31,782,098	\$1,122,886,540	\$2,666,609,944	\$2,794,591,133	\$531,700,956	\$282,196,956	\$213,770,131	\$16,439,955,474	Line 210 + Line 310	110
111	November	2023	\$97,208,262	\$211,228,180	\$377,325,354	\$142,032,128	\$8,001,463,025	\$31,779,468	\$1,124,135,540	\$2,678,014,003	\$2,799,394,711	\$531,707,144	\$282,197,058	\$214,063,435	\$16,476,548,288	Line 211 + Line 311	111
112	December	2023	\$96,957,837	\$211,088,753	\$376,897,918	\$145,143,917	\$8,042,250,650	\$29,904,659	\$1,144,663,816	\$2,698,840,610	\$2,816,316,308	\$538,106,145	\$282,197,764	\$219,535,918	\$16,581,904,285	Line 212 + Line 312	112
113	13-Month Average		\$96,377,279	\$209,887,263	\$374,393,326	\$131,742,737	\$7,895,095,572	\$31,501,180	\$1,105,019,294	\$2,553,913,720	\$2,683,211,875	\$522,058,403	\$282,109,212	\$204,257,897	\$16,089,871,757		113
2) Network Transmission Functional Plant - High Voltage																	
Network Transmission High Voltage Functional Plant balances are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. The balances are then adjusted to include only the FERC Jurisdiction Transmission plant that is eligible for inclusion in rate base, and recoverable through the TD rate case (as shown in WP_7-Plant/Service 1). The monthly balances in Lines 200 - 212 are the end-of-month balances for Prior Year and December of Prior Year minus 1.																	
FERC Account:			350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Col 12		Col 13
			Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Total of Col 1-12	
			ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900			
Line	Month	Year													Total		Line
200	December	2022	\$60,162,731	\$99,421,056	\$158,358,386	\$37,915,005	\$2,729,630,886	\$4,741,532	\$644,170,942	\$137,957,293	\$913,335,471	\$357,208,084	\$117,364,997	\$84,402,807	\$5,244,669,190		200
201	January	2023	\$60,401,846	\$100,022,796	\$163,781,956	\$37,446,142	\$2,877,130,102	\$5,477,782	\$644,517,860	\$150,801,013	\$926,139,326	\$357,198,469	\$117,367,946	\$84,202,758	\$5,424,287,695		201
202	February	2023	\$60,462,319	\$100,042,286	\$163,982,586	\$37,464,315	\$2,877,612,053	\$5,477,782	\$648,007,692	\$152,298,360	\$932,099,602	\$357,207,251	\$117,251,748	\$84,417,979	\$5,438,788,975		202
203	March	2023	\$61,198,552	\$100,301,939	\$164,030,708	\$37,890,427	\$2,894,624,390	\$5,477,782	\$648,065,349	\$153,316,807	\$939,332,109	\$357,210,185	\$117,434,765	\$84,623,574	\$5,464,132,097		203
204	April	2023	\$61,777,983	\$100,705,542	\$164,200,917	\$37,958,493	\$2,936,583,961	\$5,477,782	\$649,297,216	\$150,190,143	\$955,893,824	\$357,574,017	\$117,434,680	\$100,789,271	\$5,588,883,829		204
205	May	2023	\$61,835,401	\$100,889,590	\$164,389,974	\$37,975,364	\$2,955,631,516	\$5,477,782	\$653,631,815	\$150,956,864	\$965,708,742	\$357,587,780	\$117,439,923	\$101,361,836	\$5,630,888,569		205
206	June	2023	\$61,900,380	\$101,020,953	\$164,582,963	\$38,181,867	\$3,034,541,475	\$5,477,782	\$653,866,399	\$150,814,056	\$971,379,046	\$357,597,676	\$117,441,625	\$101,116,229	\$5,718,842,229		206
207	July	2023	\$61,969,174	\$100,926,832	\$165,052,998	\$38,224,124	\$3,036,151,760	\$5,477,782	\$657,663,905	\$150,230,248	\$973,006,340	\$357,599,162	\$117,439,224	\$104,526,598	\$5,727,268,146		207
208	August	2023	\$62,031,989	\$100,935,680	\$165,211,786	\$38,607,913	\$3,053,678,303	\$5,477,782	\$658,117,091	\$151,678,668	\$975,733,375	\$357,600,759	\$117,439,341	\$104,799,347	\$5,751,312,034		208
209	September	2023	\$62,097,891	\$101,100,357	\$165,753,438	\$39,245,343	\$3,044,754,648	\$5,477,782	\$658,552,706	\$150,801,153	\$981,137,438	\$351,069,081	\$117,439,350	\$105,198,423	\$5,739,627,608		209
210	October	2023	\$62,240,464	\$101,246,765	\$165,847,687	\$41,145,698	\$3,147,658,363	\$5,477,782	\$659,118,115	\$151,678,668	\$980,239,185	\$351,069,938	\$117,439,880	\$105,351,105	\$5,738,783,913		210
211	November	2023	\$62,290,736	\$101,296,455	\$165,986,356	\$41,453,579	\$3,044,280,717	\$5,477,116	\$659,392,383	\$152,994,344	\$980,452,736	\$351,091,167	\$117,439,914	\$106,757,648	\$5,754,654,545		211
212	December	2023	\$62,310,466	\$100,322,108	\$163,911,775	\$42,191,663	\$3,078,821,434	\$4,835,186	\$659,445,856	\$150,903,527	\$975,061,419	\$351,099,986	\$117,440,480	\$107,235,805	\$5,768,779,756		212
213	13-Month Average		\$61,574,115	\$100,619,633	\$164,277,795	\$38,930,918	\$2,968,983,742	\$5,371,666	\$653,422,087	\$150,863,468	\$959,193,739	\$355,471,658	\$117,413,337	\$98,522,694	\$5,614,644,852		213
3) Network Transmission Functional Plant - Low Voltage																	
Network Transmission Low Voltage Functional Plant balances are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. The balances are then adjusted to include only the FERC Jurisdiction Transmission plant that is eligible for inclusion in rate base, and recoverable through the TD rate case (as shown in WP_7-Plant/Service 1). The monthly balances in Lines 300 - 312 are the end-of-month balances for Prior Year and December of Prior Year minus 1.																	
FERC Account:			350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Col 12		Col 13
			Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Total of Col 1-12	
			ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900			
Line	Month	Year													Total		Line
300	December	2022	\$34,141,723	\$110,389,051	\$200,440,747	\$87,456,510	\$4,967,124,838	\$25,227,537	\$518,071,464	\$2,243,888,540	\$1,616,962,260	\$166,487,397	\$164,529,979	\$100,791,101	\$10,235,511,149		300
301	January	2023	\$34,598,483	\$108,161,227	\$209,396,798	\$88,102,390	\$4,864,411,802	\$26,370,906	\$525,510,008	\$2,271,401,694	\$1,626,011,097	\$166,506,934	\$164,537,989	\$104,937,454	\$10,191,942,781		301
302	February	2023	\$34,584,732	\$108,598,684	\$209,742,518	\$87,980,468	\$4,872,465,456	\$26,365,493	\$534,659,759	\$2,291,621,522	\$1,644,333,378	\$166,507,863	\$164,420,721	\$105,247,279	\$10,246,017,812		302
303	March	2023	\$34,467,400	\$108,680,045	\$209,730,408	\$88,028,879	\$4,876,795,649	\$26,339,864	\$540,062,384	\$2,303,468,565	\$1,657,961,806	\$166,509,237	\$164,751,920	\$105,370,298	\$10,291,166,094		303
304	April	2023	\$35,487,532	\$108,728,975	\$209,992,181	\$88,914,532	\$4,881,771,216	\$26,324,295	\$552,936,383	\$2,314,786,485	\$1,683,503,314	\$166,511,858	\$164,752,284	\$105,735,596	\$10,339,444,652		304
305	May	2023	\$35,462,686	\$108,804,279	\$210,811,274	\$90,113,718	\$4,906,299,944	\$26,308,726	\$553,978,888	\$2,331,596,894	\$1,682,097,059	\$166,513,490	\$164,757,360	\$104,380,452	\$10,381,124,770		305
306	June	2023	\$35,492,754	\$108,865,649	\$211,711,168	\$91,706,779	\$4,953,457,344	\$26,293,157	\$554,496,761	\$2,369,137,235	\$1,744,299,809	\$166,517,271	\$164,758,894	\$104,616,609	\$10,531,352,882		306
307	July	2023	\$35,536,637	\$108,946,964	\$211,736,890	\$92,492,150	\$4,964,762,384	\$26,278,112	\$555,698,728	\$2,378,138,066	\$1,736,995,783	\$166,509,938	\$164,756,526	\$105,098,178	\$10,547,055,641		307
308	August	2023	\$35,905,089	\$109,131,437	\$212,142,382	\$94,106,646	\$4,996,244,032	\$26,260,542	\$556,077,029	\$2,400,527,346	\$1,751,784,371	\$166,514,904	\$164,756,610	\$105,314,841	\$10,557,867,840		308
309	September	2023	\$37,177,270	\$109,638,169	\$213,160,702	\$96,333,556	\$5,040,908,098	\$26,246,974	\$556,543,948	\$2,413,398,948	\$1,791,938,065	\$166					

Pacific Gas and Electric Company
Formula Rate Model
Schedule 8-AbandonedProject

Schedule 8-AbandonedProject
Significant Abandoned or Cancelled Projects Balance and Amortization

Prior Year: 2023

Input cells are shaded gold
PG&E will include recoverable costs in this Schedule for significant abandoned or cancelled projects approved or pending approval by the Commission for rate base recovery.

1) Prior Year Abandoned or Cancelled Projects

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	
			Total Project	Recoverable	Amortization	Start of		Prior Year	EOY	Average		EOY Balance	Average Balance	FERC	Authorization	
Line		Voltage	Costs	Costs	Period (yrs)	Amortization	BOY Balance	Amortization	Balance	Balance	ADIT	Net of ADIT	Net of ADIT	Docket Number	Status	Line
100	Total High Voltage Abandoned or Cancelled Projects (sum from below)	High	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0	\$0		100
101	Total Low Voltage Abandoned or Cancelled Projects (sum from below)	Low	\$0	\$0			\$0	\$0	\$0	\$0		\$0	\$0	\$0		101
102	Totals			\$0			\$0	\$0	\$0	\$0		\$0	\$0	\$0		102
103										\$0		\$0	\$0	\$0		103
104										\$0		\$0	\$0	\$0		104

Notes:
PG&E did not amortize any Electric Transmission abandoned or cancelled projects in 2023.

Pacific Gas and Electric Company

Formula Rate Model

Schedule 9-PlantAdditions

Schedule 9-PlantAdditions

Forecast Net Plant Additions for Network Transmission Plant

Input cells are shaded gold

Forecast Network Transmission Net Plant Additions balances are calculated using the forecast capital expenditures for Functional Plant major work categories for the two calendar years after the Prior Year. The 13-month average (including Prior Year + 1 and December of Prior Year + 1) of Net Plant Additions balances is multiplied by the AFRC to calculate the ITBB.

Prior Year: 2023

1) Total Forecast Net Plant Additions

Total Forecast Net Plant Additions are the total of High Voltage Net Plant Additions (Section 2) and Low Voltage Net Plant Additions (Section 3).

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6		
			Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 3	Section 3	Section 2 + Section 3	Section 2 + Section 3	
Line	Forecast Period Month	Year	Gross Plant Adds	Incremental Gross Plant	Depreciation Accrual	Cost of Removal Spend	Incremental Reserve	Net Plant Additions	Line	
100	January	2024	\$82,617,820	\$82,617,820	\$226,816	\$5,267,263	(\$5,040,447)	\$87,658,266	100	
101	February	2024	\$87,053,473	\$87,053,293	\$465,810	\$4,709,381	(\$9,284,018)	\$178,955,311	101	
102	March	2024	\$89,511,449	\$259,182,742	\$711,551	\$5,115,849	(\$13,688,315)	\$272,871,057	102	
103	April	2024	\$94,202,633	\$153,385,373	\$970,172	\$5,898,987	(\$16,617,138)	\$372,080,933	103	
104	May	2024	\$62,756,978	\$416,142,351	\$1,142,463	\$1,364,936	(\$2,739,604)	\$438,881,955	104	
105	June	2024	\$51,252,980	\$467,395,332	\$1,281,271	\$4,794,334	(\$46,240,757)	\$499,636,089	105	
106	July	2024	\$43,633,085	\$511,028,417	\$1,402,860	\$5,156,517	(\$29,994,314)	\$541,022,732	106	
107	August	2024	\$48,640,989	\$559,609,406	\$1,536,497	\$5,715,622	(\$34,173,440)	\$593,842,846	107	
108	September	2024	\$63,348,220	\$623,657,626	\$1,703,411	\$5,472,052	(\$17,835,083)	\$669,951,707	108	
109	October	2024	\$76,089,193	\$699,106,819	\$1,919,304	\$6,389,539	(\$42,405,317)	\$741,512,136	109	
110	November	2024	\$14,642,740	\$843,749,559	\$2,116,403	\$6,497,816	(\$46,380,732)	\$986,330,291	110	
111	December	2024	\$351,039,314	\$1,194,788,873	\$3,280,132	\$5,450,772	(\$48,751,372)	\$1,243,540,245	111	
112	January	2025	\$101,593,420	\$1,296,382,284	\$3,559,043	\$5,589,386	(\$50,781,715)	\$1,347,164,008	112	
113	February	2025	\$151,008,061	\$1,348,451,935	\$3,701,991	\$4,459,129	(\$11,330,023)	\$1,399,990,407	113	
114	March	2025	\$126,111,019	\$1,474,582,374	\$4,048,267	\$5,122,252	(\$52,613,037)	\$1,527,191,411	114	
115	April	2025	\$109,168,167	\$1,583,730,541	\$4,347,374	\$5,537,750	(\$53,802,813)	\$1,637,553,355	115	
116	May	2025	\$152,609,957	\$1,736,360,499	\$4,766,944	\$5,190,911	(\$54,226,780)	\$1,790,587,279	116	
117	June	2025	\$154,786,319	\$1,891,148,818	\$5,191,889	\$5,556,204	(\$54,591,090)	\$1,945,737,914	117	
118	July	2025	\$61,087,444	\$1,874,234,262	\$5,433,994	\$5,400,098	(\$54,572,100)	\$2,038,806,362	118	
119	August	2025	\$51,264,581	\$2,027,498,843	\$5,566,225	\$5,461,090	(\$54,466,963)	\$2,081,965,808	119	
120	September	2025	\$127,271,407	\$2,144,768,251	\$5,598,462	\$5,955,067	(\$53,955,589)	\$2,196,403,831	120	
121	October	2025	\$108,828,428	\$2,343,699,679	\$6,434,311	\$5,721,231	(\$52,820,500)	\$2,396,520,179	121	
122	November	2025	\$137,333,144	\$2,481,032,822	\$6,811,341	\$4,444,424	(\$50,451,582)	\$2,531,486,405	122	
123	December	2025	\$148,446,751	\$2,629,679,583	\$7,237,631	\$1,620,055	(\$46,854,818)	\$2,676,524,400	123	
124	13-Month Average (Sum Lines 111 to 123)/13:		\$1,855,882,888		\$62,955,861		\$1,908,114,277		124	
125	Rate Year Deep Exp (Sum Jan - Dec of the Rate Year)								125	

2) High Voltage Net Plant Additions

High Voltage Net Plant Additions is the total of the forecasted Incremental Gross Plant less the Incremental Reserve. Incremental Gross Plant is the total of forecast Gross Plant Additions.

Incremental Reserve is the cumulative total of the calculated depreciation accruals related to the Incremental Gross Plant less the forecast Cost of Removal Spend.

For the calculation of forecast Gross Plant Additions and Cost of Removal Spend by planning order, see worksheet WP-9-PlantAdditions L-4.

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6		
			Note 1	Prior Month + Col 1	Col 3 (12-DepRates, L 110, col 9)/12 Note 3	Note 2	Prior Month + Col 3 - Col 4	Col 2 - Col 5		
Line	Forecast Period Month	Year	Gross Plant Additions	Incremental Gross Plant	Depreciation Accrual	Cost of Removal Spend	Incremental Reserve	Net Plant Additions	Line	
200	January	2024	\$23,573,991	\$23,573,991	\$64,719	\$2,334,826	(\$2,409,907)	\$21,041,898	200	
201	February	2024	\$39,542,503	\$83,138,494	\$228,185	\$2,322,854	(\$4,594,378)	\$87,088,871	201	
202	March	2024	\$47,666,994	\$130,783,489	\$305,048	\$2,236,034	(\$6,444,362)	\$137,227,951	202	
203	April	2024	\$62,769,556	\$193,553,045	\$531,374	\$2,827,250	(\$8,740,239)	\$202,293,283	203	
204	May	2024	\$34,845,670	\$228,398,714	\$227,008	\$2,064,259	(\$5,015,458)	\$228,558,173	204	
205	June	2024	\$20,476,865	\$246,875,580	\$683,254	\$1,987,961	(\$11,482,160)	\$246,337,746	205	
206	July	2024	\$17,591,185	\$266,466,761	\$713,549	\$2,024,812	(\$12,755,429)	\$272,222,190	206	
207	August	2024	\$19,361,973	\$285,828,734	\$742,158	\$2,394,704	(\$14,391,883)	\$286,228,617	207	
208	September	2024	\$38,254,761	\$324,083,494	\$889,278	\$2,148,391	(\$15,650,540)	\$338,734,041	208	
209	October	2024	\$23,929,645	\$347,013,139	\$652,478	\$2,541,620	(\$17,239,478)	\$348,253,617	209	
210	November	2024	\$51,366,132	\$382,379,271	\$994,863	\$2,409,885	(\$18,654,500)	\$381,031,770	210	
211	December	2024	\$102,195,802	\$486,573,073	\$1,278,124	\$1,987,403	(\$34,345,729)	\$484,038,861	211	
212	January	2025	\$47,492,803	\$537,079,875	\$1,394,562	\$1,476,133	(\$20,645,380)	\$536,622,155	212	
213	February	2025	\$11,649,335	\$549,628,210	\$1,426,564	\$1,891,954	(\$21,110,670)	\$548,736,880	213	
214	March	2025	\$85,237,043	\$634,865,253	\$1,660,571	\$2,449,433	(\$21,898,532)	\$626,762,785	214	
215	April	2025	\$61,767,930	\$676,633,183	\$1,841,127	\$2,650,433	(\$22,708,838)	\$683,340,021	215	
216	May	2025	\$84,336,145	\$759,969,348	\$2,064,448	\$2,732,736	(\$22,999,128)	\$759,984,474	216	
217	June	2025	\$110,785,484	\$870,774,842	\$2,380,595	\$1,107,150	(\$22,711,683)	\$881,488,513	217	
218	July	2025	\$22,580,424	\$893,355,266	\$2,452,586	\$1,870,724	(\$22,129,819)	\$915,485,084	218	
219	August	2025	\$18,561,829	\$911,917,095	\$2,593,600	\$1,925,330	(\$21,551,548)	\$919,488,643	219	
220	September	2025	\$32,895,482	\$944,832,577	\$2,593,910	\$1,317,700	(\$20,276,338)	\$946,107,915	220	
221	October	2025	\$100,980,808	\$1,045,741,465	\$2,870,842	\$1,627,923	(\$19,032,103)	\$1,046,777,784	221	
222	November	2025	\$17,083,888	\$1,062,865,363	\$2,978,892	\$1,115,955	(\$17,173,383)	\$1,106,774,744	222	
223	December	2025	\$36,388,544	\$1,119,993,007	\$3,074,792	\$997,854	(\$15,096,443)	\$1,119,090,253	223	
224	13-Month Average:		\$795,935,374				\$820,439,474		224	

3) Low Voltage Net Plant Additions

Low Voltage Net Plant Additions are the total of the forecasted Incremental Gross Plant less the Incremental Reserve. Incremental Gross Plant is the total of forecast Gross Plant Additions.

Incremental Reserve is the total of the calculated depreciation accruals related to the Incremental Gross Plant less the forecast Cost of Removal Spend.

For the calculation of forecast Gross Plant Additions and Cost of Removal by planning order, see worksheet WP-9-PlantAdditions L-4.

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6		
			Note 1	Prior Month + Col 1	Col 3 (12-DepRates, L 110, col 9)/12 Note 3	Note 2	Prior Month + Col 3 - Col 4	Col 2 - Col 5		
Line	Forecast Period Month	Year	Gross Plant Additions	Incremental Gross Plant	Depreciation Accrual	Cost of Removal Spend	Incremental Reserve	Net Plant Additions	Line	
300	January	2024	\$59,043,829	\$59,043,829	\$162,097	\$2,732,637	(\$2,570,540)	\$61,614,369	300	
301	February	2024	\$27,510,870	\$86,554,709	\$237,635	\$2,386,290	(\$4,719,642)	\$91,274,440	301	
302	March	2024	\$41,844,454	\$128,399,253	\$352,033	\$2,876,814	(\$7,241,953)	\$131,641,206	302	
303	April	2024	\$31,483,076	\$159,832,329	\$438,798	\$1,071,737	(\$9,876,892)	\$169,789,231	303	
304	May	2024	\$27,911,308	\$187,743,637	\$515,425	\$1,260,478	(\$12,262,145)	\$200,321,792	304	
305	June	2024	\$38,776,115	\$226,519,752	\$599,817	\$2,796,363	(\$14,778,913)	\$233,298,343	305	
306	July	2024	\$24,041,004	\$244,560,756	\$717,471	\$1,331,705	(\$17,238,885)	\$246,805,541	306	
307	August	2024	\$29,279,016	\$273,840,672	\$751,793	\$1,294,464	(\$19,781,557)	\$273,622,229	307	
308	September	2024	\$25,093,459	\$298,934,132	\$802,083	\$1,523,861	(\$22,288,353)	\$321,218,686	308	
309	October	2024	\$53,159,148	\$352,093,480	\$966,626	\$1,847,329	(\$25,165,838)	\$357,265,519	309	
310	November	2024	\$129,276,408	\$481,370,288	\$1,212,537	\$4,081,931	(\$27,926,232)	\$506,296,520	310	
311	December	2024	\$247,943,512	\$729,313,801	\$2,091,958	\$1,463,369	(\$39,387,643)	\$729,695,443	311	
312	January	2025	\$59,191,618	\$788,405,418	\$2,164,461	\$2,913,253	(\$30,136,453)	\$818,541,863	312	
313	February	2025	\$40,493,726	\$828,892,145	\$2,275,458	\$2,567,265	(\$30,426,382)	\$869,255,527	313	
314	March	2025	\$48,893,876	\$880,739,121	\$2,387,697	\$1,672,819	(\$30,711,500)	\$900,421,626	314	
315	April	2025	\$43,400,238	\$913,139,359	\$2,506,846	\$2,887,316	(\$31,099,975)	\$944,213,334	315	
316	May	2025	\$43,251,793	\$976,371,151	\$2,680,495	\$2,818,175	(\$31,213,653)	\$1,007,603,805	316	
317	June	2025	\$44,000,825	\$1,020,371,976	\$2,801,294	\$3,440,053	(\$31,879,415)	\$1,052,251,991	317	
318	July	2025	\$60,507,020	\$1,080,878,996	\$2,967,458	\$3,530,274	(\$32,442,283)	\$1,113,321,778	318	
319	August	2025	\$34,482,752	\$1,115,361,748	\$3,062,624	\$3,136,760	(\$33,815,437)	\$1,148,477,165	319	
320	September	2025	\$84,475,925	\$1,200,837,673	\$3,294,542	\$3,637,367	(\$33,288,243)	\$1,233,295,916	320	
321	October	2025	\$97,020,140	\$1,297,858,214	\$3,593,363	\$4,093,386	(\$33,784,385)	\$1,313,746,395	321	
322	November	2025	\$99,468,245	\$1,397,427,459	\$3,836,449	\$3,328,469	(\$33,880,263)	\$1,436,707,661	322	
323	December	2025	\$118,238,217	\$1,509,665,676	\$4,144,838	\$2,622,811	(\$33,738,374)	\$1,544,444,005	323	
324	13-Month Average:		\$1,855,987,384				\$1,887,480,903		324	

Notes:

1) For High and Low Voltage Gross Plant Additions use WP-9-PlantAdditions L 1, 149-172.

2) For High and Low Voltage Cost of Removal use WP-9-PlantAdditions L 1, 149-172.

3-

Pacific Gas and Electric Company
Formula Rate Model
Schedule 10-AccDep

TO Rate Year 2023 Annual Update
Attach A, 2023 Rate Year 2023 Model.xlsx

Schedule 10-AccDep

Accumulated Depreciation for Network Transmission Assets

Input cells are shaded gold

Prior Year: 2023

1) Total Accumulated Depreciation for Network Transmission Functional Plant

Total Accumulated Depreciation for Network Transmission Functional Plant is the total of the Accumulated Depreciation related to High Voltage (Section 2) and Low Voltage (Section 3) Network Transmission Plant.

The monthly balances in Lines 100 - 112 are the end-of-month balances for Prior Year and December of Prior Year - 1.

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13			
		Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Total of Col 1-12		
Line	Month	Year	350.01 ETP35001	350.02 ETP35002	352.01 ETP35201	352.02 ETP35202	353.01 ETP35301	353.02 ETP35302	354 ETP35400	355 ETP35500	356 ETP35600	357 ETP35700	358 ETP35800	359 ETP35900	Total	Source	Line
100	December	2022	(\$31,395)	\$79,324,524	\$117,490,945	\$21,404,561	\$1,911,781,499	\$18,622,580	\$365,283,588	\$461,317,047	\$483,071,663	\$118,105,189	\$86,487,993	\$13,209,633	\$3,661,135,826	Line 200 + Line 300	100
101	January	2023	(\$24,621)	\$78,988,488	\$121,632,558	\$21,579,442	\$1,926,578,291	\$13,442,416	\$357,026,654	\$471,244,694	\$483,914,873	\$118,832,885	\$86,968,359	\$13,503,030	\$3,693,697,069	Line 201 + Line 301	101
102	February	2023	(\$25,351)	\$79,275,384	\$122,135,799	\$21,757,452	\$1,940,248,672	\$13,497,463	\$358,546,429	\$473,822,142	\$485,172,591	\$119,500,739	\$87,433,488	\$13,805,234	\$3,715,170,042	Line 202 + Line 302	102
103	March	2023	(\$53,119)	\$79,593,531	\$122,642,625	\$21,935,805	\$1,956,049,531	\$13,469,544	\$359,423,082	\$480,081,465	\$489,370,113	\$120,168,556	\$87,913,111	\$14,106,866	\$3,744,701,110	Line 203 + Line 303	103
104	April	2023	(\$63,730)	\$79,915,120	\$123,110,938	\$22,115,251	\$1,967,835,556	\$13,508,444	\$360,587,855	\$484,955,768	\$491,378,155	\$120,836,875	\$88,388,653	\$14,437,612	\$3,767,006,488	Line 204 + Line 304	104
105	May	2023	(\$74,818)	\$80,237,212	\$123,565,120	\$22,295,948	\$1,987,082,398	\$13,630,094	\$362,403,397	\$488,220,347	\$494,555,183	\$121,505,183	\$88,689,328	\$14,754,817	\$3,790,950,676	Line 205 + Line 305	105
106	June	2023	(\$82,293)	\$80,534,308	\$124,067,028	\$22,452,912	\$1,995,776,260	\$13,666,795	\$364,353,288	\$491,531,524	\$490,289,931	\$122,173,671	\$89,389,776	\$15,094,788	\$3,809,247,988	Line 206 + Line 306	106
107	July	2023	(\$86,341)	\$80,855,894	\$124,574,739	\$22,642,921	\$2,013,743,883	\$13,719,832	\$366,085,691	\$497,485,824	\$491,380,826	\$122,842,174	\$89,871,052	\$15,411,896	\$3,838,526,391	Line 207 + Line 307	107
108	August	2023	(\$93,389)	\$81,175,227	\$124,981,542	\$22,839,995	\$2,028,477,994	\$13,788,374	\$367,871,045	\$500,811,371	\$493,689,868	\$123,590,292	\$90,340,128	\$15,749,245	\$3,863,100,693	Line 208 + Line 308	108
109	September	2023	(\$71,861)	\$81,496,668	\$125,494,058	\$23,006,512	\$2,034,751,939	\$13,749,672	\$369,526,148	\$507,161,579	\$494,153,863	\$124,167,396	\$90,825,527	\$16,073,423	\$3,880,334,923	Line 209 + Line 309	109
110	October	2023	(\$72,061)	\$81,817,454	\$126,004,328	\$23,170,592	\$2,062,316,834	\$13,797,970	\$370,705,483	\$512,110,964	\$490,061,537	\$124,826,160	\$91,302,299	\$15,963,328	\$3,912,004,888	Line 210 + Line 310	110
111	November	2023	(\$75,184)	\$82,140,284	\$126,525,656	\$23,321,449	\$2,080,676,120	\$13,815,234	\$372,490,097	\$518,401,637	\$492,426,134	\$125,497,694	\$91,770,605	\$16,255,144	\$3,943,244,870	Line 211 + Line 311	111
112	December	2023	(\$82,422)	\$82,422,203	\$126,753,107	\$23,488,516	\$2,097,080,407	\$13,182,409	\$374,224,215	\$522,079,277	\$495,274,537	\$126,138,217	\$92,223,611	\$16,482,812	\$3,970,472,198	Line 212 + Line 312	112
113	13-Month Average		(\$63,145)	\$80,598,177	\$123,767,573	\$22,460,874	\$2,008,184,414	\$13,636,217	\$364,541,152	\$493,112,703	\$489,800,321	\$122,166,464	\$89,367,995	\$14,988,269	\$3,814,561,013		113

2) Accumulated Depreciation for Network Transmission Functional Plant - High Voltage

Accumulated Depreciation balances for Network Transmission High Voltage Functional Plant are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. The balances are then adjusted to include only the amounts related to FERC Jurisdiction Transmission Plant that are eligible for inclusion in rate base and recoverable through the TO rate case. The monthly balances in Lines 200 - 212 are the end-of-month balances for Prior Year and December of Prior Year minus 1.

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Total of Col 1-12		
		FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total		
Line	Month	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total	Line	
200	December	2022	(\$12,377)	\$37,334,931	\$63,096,142	\$6,967,112	\$635,362,392	\$2,305,836	\$235,618,019	\$27,970,276	\$202,332,281	\$71,775,152	\$38,595,444	\$5,701,419	\$	1,327,136,627	200
201	January	2023	(\$15,562)	\$37,409,311	\$64,648,402	\$7,058,765	\$651,814,931	\$2,344,780	\$236,359,459	\$27,723,409	\$203,990,620	\$72,235,073	\$38,794,779	\$5,748,896	\$	1,353,114,863	201
202	February	2023	(\$14,005)	\$37,543,862	\$64,853,019	\$7,114,335	\$656,811,234	\$2,357,658	\$236,993,639	\$27,975,962	\$204,295,727	\$72,694,707	\$38,986,188	\$5,877,403	\$	1,360,489,727	202
203	March	2023	(\$17,685,500)	\$37,680,998	\$65,060,964	\$7,167,266	\$662,843,870	\$2,390,520	\$237,282,548	\$23,398,238	\$205,698,624	\$73,154,247	\$39,184,813	\$6,006,729	\$	1,369,817,998	203
204	April	2023	(\$36,731)	\$37,854,643	\$66,245,102	\$7,220,117	\$666,792,156	\$2,370,335	\$237,552,935	\$23,978,239	\$206,062,562	\$73,614,464	\$39,381,569	\$6,171,213	\$	1,376,166,205	204
205	May	2023	(\$43,231)	\$38,005,680	\$66,411,377	\$7,272,096	\$674,008,540	\$2,387,924	\$238,418,503	\$34,371,821	\$204,723,211	\$74,074,492	\$39,580,755	\$6,340,348	\$	1,384,551,516	205
206	June	2023	(\$47,614)	\$38,146,339	\$66,612,949	\$7,312,645	\$676,501,015	\$2,398,960	\$239,375,721	\$35,022,860	\$204,849,775	\$74,534,566	\$39,798,590	\$6,498,123	\$	1,390,003,929	206
207	July	2023	(\$49,957)	\$38,300,510	\$66,819,698	\$7,367,732	\$682,987,949	\$2,411,714	\$240,279,066	\$35,501,913	\$204,986,242	\$74,993,822	\$39,997,993	\$6,657,008	\$	1,399,233,680	207
208	August	2023	(\$54,688)	\$38,450,188	\$67,024,478	\$7,419,415	\$689,526,484	\$2,424,129	\$241,133,651	\$35,943,995	\$205,188,030	\$75,452,982	\$40,191,666	\$6,787,476	\$	1,411,379,813	208
209	September	2023	(\$41,417)	\$38,601,066	\$66,224,342	\$7,476,580	\$694,916,394	\$2,431,482	\$241,899,668	\$35,957,723	\$205,518,257	\$75,816,882	\$40,392,973	\$6,930,527	\$	1,416,124,477	209
210	October	2023	(\$42,026)	\$38,752,253	\$66,433,533	\$7,523,368	\$703,010,666	\$2,443,904	\$242,433,405	\$36,477,395	\$203,525,491	\$76,268,671	\$40,590,228	\$7,082,129	\$	1,424,299,018	210
211	November	2023	(\$43,898)	\$38,905,400	\$66,648,577	\$7,553,569	\$705,987,453	\$2,453,938	\$243,372,869	\$37,032,115	\$204,071,248	\$76,727,229	\$40,783,537	\$7,195,155	\$	1,434,511,472	211
212	December	2023	(\$50,572)	\$38,863,571	\$66,218,746	\$7,595,121	\$712,345,520	\$2,465,246	\$244,245,246	\$37,549,065	\$205,325,015	\$77,163,459	\$40,964,231	\$7,318,064	\$	1,434,858,215	212
213	13-Month Average		(\$36,567)	\$38,143,512	\$65,483,531	\$7,311,394	\$678,451,879	\$2,408,796	\$239,612,671	\$34,137,922	\$204,659,007	\$74,500,448	\$39,787,905	\$6,440,652	\$	1,390,901,149	213

3) Accumulated Depreciation for Network Transmission Functional Plant - Low Voltage

Accumulated Depreciation balances for Network Transmission Low Voltage Functional Plant are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. The balances are then adjusted to include only the amounts related to FERC Jurisdiction Transmission Plant that are eligible for inclusion in rate base and recoverable through the TO rate case. The monthly balances in Lines 300 - 412 are the end-of-month balances for Prior Year and December of Prior Year minus 1.

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Total of Col 1-12	
		FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total
Line	Month	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	
300	December	2022	(\$9,018)	\$41,989,593	\$54,394,803	\$4,437,449	\$1,276,418,107	\$11,226,744	\$119,663,568	\$433,346,770	\$280,739,382	\$46,390,038	\$47,892,549	\$7,508,214	\$2,333,999,199
301	January	2023	(\$11,059)	\$41,579,177	\$56,984,156	\$4,520,677	\$1,274,763,360	\$11,097,636	\$120,677,195	\$438,521,285	\$279,924,253	\$46,597,812	\$48,173,580	\$7,754,134	\$2,340,582,207
302	February	2023	(\$11,345)	\$41,731,522	\$57,282,780	\$4,643,117	\$1,283,437,439	\$11,139,805	\$121,552,790	\$440,846,180	\$280,876,864	\$46,806,033	\$48,447,300	\$7,927,821	\$2,354,680,315
303	March	2023	(\$22,620)	\$41,855,633	\$57,581,861	\$4,768,940	\$1,293,201,540	\$11,110,023	\$122,140,334	\$446,693,237	\$283,671,489	\$47,014,210	\$48,739,298	\$8,100,137	\$2,374,883,112
304	April	2023	(\$26,999)	\$42,060,477	\$57,865,836	\$4,895,134	\$1,310,083,400	\$11,138,109	\$123,094,520	\$450,977,519	\$285,315,593	\$47,222,411	\$49,007,084	\$8,266,399	\$2,390,839,882
305	May	2023	(\$31,588)	\$42,231,532	\$58,153,743	\$5,023,852	\$1,313,073,858	\$11,242,170	\$123,984,804	\$454,089,830	\$283,497,136	\$47,430,691	\$49,288,573	\$8,414,468	\$2,406,399,161
306	June	2023	(\$34,679)	\$42,387,969	\$58,454,079	\$5,140,267	\$1,319,275,245	\$11,267,835	\$124,977,567	\$456,508,664	\$285,440,156	\$47,639,106	\$49,591,185	\$8,596,665	\$2,419,244,059
307	July	2023	(\$36,384)	\$42,555,385	\$58,755,051	\$5,275,189	\$1,330,753,934	\$11,306,118	\$125,866,625	\$461,983,911	\$286,394,584	\$47,848,152	\$49,873,059	\$8,774,889	\$2,439,292,711
308	August	2023	(\$39,305)	\$42,725,039	\$58,968,664	\$5,400,580	\$1,343,946,510	\$11,344,245	\$126,737,395	\$465,967,376	\$287,501,838	\$48,056,310	\$50,148,462	\$8,961,769	\$2,451,720,880
309	September	2023	(\$30,444)	\$42,895,602	\$59,269,716	\$5,529,932	\$1,339,835,545	\$11,318,190	\$127,626,480	\$471,203,857	\$288,635,606	\$48,350,514	\$50,432,553	\$9,142,896	\$2,464,210,446
310	October	2023	(\$30,036)	\$43,065,202	\$59,570,795	\$5,647,224	\$1,359,306,168	\$11,354,065	\$128,272,078	\$475,633,569	\$286,536,045	\$48,557,489	\$50,712,072	\$9,081,199	\$2,487,705,871
311	November	2023	(\$30,244)	\$43,244,964	\$59,782,862	\$5,763,295	\$1,370,266,786	\$11,379,265	\$129,117,228	\$479,633,569	\$287,501,838	\$48,739,298	\$50,873,059	\$9,262,312	\$2,503,529,388
312	December	2023	(\$29,750)	\$43,558,632	\$60,034,842	\$5,893,395	\$1,384,735,857	\$11,028,421	\$129,478,432	\$489,530,432	\$289,945,258	\$48,974,777	\$51,259,380	\$9,325,265	\$2,523,885,084
313	13-Month Average		(\$26,578)	\$42,454,665	\$58,628,042	\$5,149,480	\$1,312,173,235	\$11,227,231	\$124,928,480	\$458,974,781	\$283,141,315	\$47,666,016	\$49,580,089	\$8,545,617	\$2,493,659,863

Pacific Gas and Electric Company
Formula Rate Model
Schedule 11-Depreciation

Schedule 11-Depreciation													Prior Year: 2023	
Network Transmission Depreciation Expense														
Input cells are shaded gold														
1) Depreciation Expense for Network Transmission Functional Plant														
Prior Year recorded Depreciation Expense is extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class. It is then allocated to UCC and Functional Area based on Prior Year ending plant balances.														
The Depreciation Expense amounts by FERC Account and Asset Class in Lines 100 and 101 represent the amounts related to High Voltage and Low Voltage Network Transmission Plant.														
		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13
		Total of Col 1-12												
Line	FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total
	Voltage	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	
100	High Voltage	50	\$1,783,841	\$2,551,135	\$664,100	\$91,719,829	\$46,112	\$12,521,196	\$6,219,549	\$25,368,503	\$5,398,934	\$2,326,286	\$1,876,784	\$152,476,269
101	Low Voltage	50	\$1,275,661	\$1,311,704	\$1,020,426	\$113,100,658	\$196,229	\$13,093,013	\$1,280,284	\$69,229,270	\$2,169,087	\$1,973,512	\$303,235,640	
102	Total	50	\$3,761,402	\$5,862,839	\$2,284,576	\$244,820,486	\$242,841	\$25,615,209	\$81,521,532	\$79,593,772	\$7,967,020	\$5,589,833	\$3,850,296	\$455,113,809
2) Depreciation Expense for Network Transmission Common, General and Intangible (CGI) Plant														
Depreciation Expense for Network Transmission CGI Plant is the portion of total PG&E CGI Plant allocated to Network Transmission using O&M labor allocation factors.														
		Col 1	Col 2	Col 3	Col 4	Col 5								
		Note 1	24-Allocators, L. 113	Col 3 * Col 2	Col 4 * 126 Allocators, L. 126	Col 5 * 24-Allocators, L. 127								
		Network Transmission Labor Factor		Total Network Transmission CGI Depreciation Expense	Total High Voltage CGI Depreciation Expense	Total Low Voltage CGI Depreciation Expense								
Line	Year	Total PG&E CGI Depreciation Expense	9.49%	\$61,024,630	\$21,229,494	\$39,795,135								
200	2023	\$642,886,338												
Calculation of the Depreciation Expense Rate Adjustment														
The following sections (Sections 3-4) are used to calculate the Depreciation Expense Rate Adjustment, which is a method to account for the potential difference in the Base TRR that would result from changing the depreciation rates for Network Transmission Functional Plant.														
The Depreciation Expense Rate Adjustment factors into the Base TRR in filings where there are proposed depreciation rates for the rate year that are different from the rates used to record depreciation expense in the Prior Year.														
It also included in 1-BaseTRR for each annual update to account for (i.e., remove) any journal entries not derived from the same period's ending Plant balance and authorized depreciation rates.														
3) Total Network Transmission Functional Plant														
Total Network Transmission Functional Plant Prior Year balances are from 7-Plant/Service, L. 301-112.														
		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13
		7-Plant/Service	7-Plant/Service	7-Plant/Service	7-Plant/Service	7-Plant/Service	7-Plant/Service	7-Plant/Service	7-Plant/Service	7-Plant/Service	7-Plant/Service	7-Plant/Service	7-Plant/Service	Total of Col 1-12
Line	Month	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total
	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	
301	January	2023	\$95,003,300	\$208,184,022	\$973,778,393	\$125,548,532	\$7,741,141,661	\$81,848,688	\$1,070,027,868	\$2,422,002,707	\$2,554,150,024	\$5,023,795,403	\$281,801,825	\$189,140,212
302	February	2023	\$94,484,051	\$208,551,973	\$973,775,105	\$125,854,783	\$7,752,057,308	\$81,831,215	\$1,082,487,452	\$2,444,939,882	\$2,576,232,080	\$5,023,751,113	\$281,672,469	\$189,669,257
303	March	2023	\$95,665,591	\$208,981,984	\$973,761,115	\$125,915,019	\$7,771,420,039	\$81,817,646	\$1,097,747,733	\$2,456,785,372	\$2,597,293,915	\$5,023,719,422	\$282,186,194	\$189,999,872
304	April	2023	\$97,265,515	\$209,454,517	\$974,193,098	\$126,877,025	\$7,818,355,177	\$83,802,077	\$1,102,231,599	\$2,515,976,629	\$2,639,397,138	\$5,024,086,875	\$282,186,964	\$206,534,868
305	May	2023	\$97,298,087	\$209,693,869	\$975,201,248	\$126,080,982	\$7,803,381,461	\$83,798,508	\$1,107,630,703	\$2,538,553,798	\$2,647,805,801	\$5,024,101,270	\$282,197,282	\$207,744,268
306	June	2023	\$97,393,135	\$209,766,472	\$976,732,121	\$129,888,646	\$7,887,989,819	\$83,770,939	\$1,108,363,160	\$2,577,555,291	\$2,715,678,855	\$5,024,114,946	\$282,200,519	\$208,732,289
307	July	2023	\$97,505,811	\$209,873,726	\$976,789,887	\$130,716,274	\$8,000,934,442	\$83,753,895	\$1,113,360,633	\$2,587,368,314	\$2,710,002,123	\$5,024,206,156	\$282,195,749	\$209,614,776
308	August	2023	\$97,857,669	\$210,067,118	\$976,854,088	\$132,714,559	\$7,989,927,034	\$83,740,325	\$1,114,194,720	\$2,612,206,013	\$2,727,517,746	\$5,024,253,663	\$282,195,951	\$210,113,388
309	September	2023	\$99,275,161	\$210,738,526	\$976,914,140	\$134,578,898	\$7,985,662,738	\$83,724,756	\$1,115,096,649	\$2,621,200,001	\$2,773,075,503	\$5,017,685,662	\$282,195,939	\$211,250,356
310	October	2023	\$96,926,738	\$211,115,167	\$977,231,641	\$139,924,509	\$7,985,220,260	\$83,782,098	\$1,122,886,540	\$2,666,609,944	\$2,794,591,133	\$5,017,700,956	\$282,196,956	\$213,770,111
311	November	2023	\$97,298,262	\$211,238,180	\$977,325,164	\$140,704,126	\$8,000,461,025	\$83,779,468	\$1,124,135,540	\$2,678,014,003	\$2,799,394,711	\$5,017,707,144	\$282,197,008	\$214,406,415
312	December	2023	\$96,957,827	\$211,088,753	\$976,897,918	\$145,143,917	\$8,042,250,650	\$83,904,659	\$1,144,663,816	\$2,698,840,610	\$2,816,316,308	\$5,018,106,145	\$282,197,764	\$219,535,918
313	December	2023												\$16,581,904,285
4) Proposed Network Transmission Functional Plant Depreciation Rates														
Proposed Network Transmission Functional Plant Depreciation Rates are from 12-Dep/Rates. The Depreciation Rates for Columns 3-12 are from 12-Dep/Rates, L. 100 - 109.														
The rates listed below are annual rates.														
		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	
		Note 2	Note 3	12-Dep/Rates, L. 100	12-Dep/Rates, L. 101	12-Dep/Rates, L. 102	12-Dep/Rates, L. 103	12-Dep/Rates, L. 104	12-Dep/Rates, L. 105	12-Dep/Rates, L. 106	12-Dep/Rates, L. 107	12-Dep/Rates, L. 108	12-Dep/Rates, L. 109	
Line		ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	
400	Proposed Depreciation Rates	0.00%	1.84%	1.63%	1.70%	3.63%	1.75%	2.91%	3.24%	3.43%	1.53%	1.99%	1.90%	
5) Calculated Depreciation Expense for Prior Year Recorded Network Transmission Functional Plant Using Proposed Rates														
The Prior Year recorded plant balances are multiplied by the proposed depreciation rates to calculate the total Prior Year depreciation expense that would have resulted from using the proposed rates.														
		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13
		Section 3 *	Section 3 *	Section 3 *	Section 3 *	Section 3 *	Section 3 *	Section 3 *	Section 3 *	Section 3 *	Section 3 *	Section 3 *	Section 3 *	Total of Col 1-12
		(Section 4)/12	(Section 4)/12	(Section 4)/12	(Section 4)/12	(Section 4)/12	(Section 4)/12	(Section 4)/12	(Section 4)/12	(Section 4)/12	(Section 4)/12	(Section 4)/12	(Section 4)/12	
Line	FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total
	Month	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	
500	January	2023	50	\$318,524	\$506,340	\$178,347	\$23,402,494	\$46,431	\$2,598,219	\$6,548,358	\$7,301,763	\$669,072	\$467,239	\$299,653
501	February	2023	50	\$318,087	\$507,096	\$178,783	\$23,434,282	\$46,408	\$2,628,958	\$6,607,615	\$7,304,892	\$669,084	\$466,859	\$300,491
502	March	2023	50	\$319,745	\$507,131	\$179,874	\$23,492,814	\$46,386	\$2,665,138	\$6,642,399	\$7,425,101	\$669,090	\$467,710	\$301,025
503	April	2023	50	\$320,437	\$507,717	\$180,229	\$23,634,088	\$46,363	\$2,676,420	\$6,802,434	\$7,545,465	\$669,558	\$467,712	\$327,195
504	May	2023	50	\$320,834	\$509,085	\$181,956	\$23,796,428	\$46,340	\$2,689,477	\$6,861,476	\$7,589,504	\$669,578	\$467,729	\$339,127
505	June	2023	50	\$320,945	\$511,162	\$184,511	\$24,147,627	\$46,317	\$2,691,304	\$6,966,924	\$7,763,538	\$669,595	\$467,734	\$350,682
506	July	2023	50	\$321,109	\$511,241	\$185,689	\$24,186,631	\$46,295	\$2,703,438	\$6,995,456	\$7,747,309	\$669,712	\$467,726	\$332,090
507	August	2023	50	\$321,405	\$510,649	\$186,527	\$24,153,342	\$46,273	\$2,705,464	\$7,062,609	\$7,797,383	\$669,724	\$467,727	\$332,880
508	September	2023	50	\$322,433	\$511,409	\$191,176	\$24,140,465	\$46,250	\$2,707,654	\$7,096,926	\$7,927,623	\$669,735	\$467,727	\$334,681
509	October	2023	50	\$323,009	\$511,840	\$198,770	\$24,139,127	\$46,334	\$2,726,569	\$7,209,701	\$7,889,131	\$661,401	\$467,728	\$338,673
510	November	2023	50	\$323,182	\$520,763	\$204,188	\$24,188,229	\$46,330	\$2,729,602	\$7,240,534	\$8,002,863	\$661,409	\$467,728	\$339,138
511	December	2023	50	\$322,068	\$511,387	\$206,184	\$24,111,528	\$46,197	\$2,779,448	\$7,295,843	\$8,055,139	\$661,428	\$467,730	\$347,808
512	Total	50	\$3,853,680	\$6,117,825	\$2,254,810	\$286,997,565	\$553,324	\$23,302,080	\$81,325,277	\$92,485,811	\$8,001,524	\$5,611,348	\$3,925,415,886	\$152,476,269
6) Depreciation Expense Rate Adjustment														
The Depreciation Expense Rate Adjustment is the difference between the recorded Prior Year depreciation expense and the depreciation expense amount that would have resulted from using the proposed rates.														
Calculation of Depreciation Expense for Recorded Plant Using Proposed Rates														
600	Total Prior Year Recorded Depreciation Expense					\$525,415,886	Section 5, Line 512, Col 13					\$455,113,809	Section 5, Line 102, Col 13	\$60
601	Total Prior Year Recorded Depreciation Expense					\$70,302,078	Section 6, Line 600, Line 601					\$70,302,078	Section 6, Line 600, Line 601	\$60
Depreciation Expense Rate Adjustment														

Pacific Gas and Electric Company
Formula Rate Model
Schedule 12-DepRates

Schedule 12-DepRates
DEPRECIATION RATES (Note 1)

1) ELECTRIC TRANSMISSION PLANT - TO21 DEPRECIATION RATES

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11				
		7-Plant/Service, L 112, Col 3-12		Col 1 x Col 2	10-AccDep, L 112, Col 3-12	Col 1 - Col 3 - Col 4			Col 1 x Col 9							
		NET SALVAGE				BOOK	FUTURE	SURVIVOR	REMAINING	ANNUAL ACCRUAL						
		ORIGINAL	PCT.	AMOUNT	RESERVE	CURVE			LIFE	AMOUNT	RATE	COR RATE				
Line	Func	FERC Account	Asset Class	Asset Class Description									Line			
100	ETP	352.01	ETP35201	STRUCTURES AND IMPROVEMENTS	\$76,047,918	(20)	(\$75,379,584)	\$126,753,107	\$325,524,395	70 - R3	53.82	\$6,136,646	1.63%	1.33%	0.30%	100
101	ETP	352.02	ETP35202	STRUCTURES AND IMPROVEMENTS - EQUIPMENT	\$145,143,917	(20)	(\$59,028,783)	\$13,488,516	\$150,684,184	70 - R3	60.38	\$2,474,204	1.70%	1.41%	0.29%	101
102	ETP	353.01	ETP35301	STATION EQUIPMENT	\$8,042,250,650	(60)	(\$4,825,350,390)	\$2,097,080,407	\$10,770,520,633	47 - R2	37.27	\$291,738,344	3.63%	2.13%	1.50%	102
103	ETP	353.02	ETP35302	STATION EQUIPMENT - STEP-UP TRANSFORMERS	\$29,904,659	(5)	(\$1,495,233)	\$13,582,409	\$17,817,483	55 - R2	32.92	\$523,160	1.75%	1.61%	0.14%	103
104	ETP	354	ETP35400	TOWERS AND FIXTURES	\$1,144,663,816	(100)	(\$1,144,663,816)	\$374,724,215	\$1,914,603,418	75 - R4	57.16	\$33,353,378	2.91%	1.27%	1.65%	104
105	ETP	355	ETP35500	POLES AND FIXTURES	\$2,698,840,610	(80)	(\$2,159,072,488)	\$522,079,477	\$4,335,833,621	56 - R1.5	49.51	\$87,562,116	3.24%	1.74%	1.50%	105
106	ETP	356	ETP35600	OVERHEAD CONDUCTORS AND DEVICES	\$2,816,316,308	(110)	(\$3,097,947,939)	\$495,274,277	\$5,418,989,971	65 - R1.5	55.87	\$96,614,863	3.43%	1.48%	1.95%	106
107	ETP	357	ETP35700	UNDERGROUND CONDUIT	\$518,106,145	0	\$0	\$126,138,217	\$391,967,929	65 - R4	50.51	\$7,943,024	1.53%	1.53%	0.01%	107
108	ETP	358	ETP35800	UNDERGROUND CONDUCTORS AND DEVICES	\$382,197,764	(10)	(\$28,219,776)	\$92,223,611	\$218,193,929	55 - R3	39.88	\$5,612,754	1.99%	1.75%	0.23%	108
109	ETP	359	ETP35900	ROADS AND TRAILS	\$219,535,918	(10)	(\$21,953,592)	\$16,482,482	\$225,007,029	60 - R1.5	54.09	\$4,173,697	1.90%	1.69%	0.21%	109
110	TOTAL TRANSMISSION PLANT				\$16,273,857,706		(\$11,383,111,602)	\$3,887,826,717	\$23,769,142,591			\$536,132,186	3.29%	1.84%	1.46%	110

2) ELECTRIC TRANSMISSION PLANT - TO20 AUTHORIZED DEPRECIATION RATES (Note 3)

The depreciation rates in this table will only be utilized for TO21-RY2024 to calculate the depreciation accruals in Column 3 of 7-Plant/Service for the forecast periods in 2023.
Forecast periods in 2023 accrue depreciation expense from the authorized TO20 depreciation rates. All other forecast periods beyond 2023 in Column 3 of 7-Plant/Service will be calculated using the depreciation rates in Table 1 (above) of this tab (12-DepRates).

Plant/Service, 1-112, Col 3-12																
		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11				
		Plant/Service, 1-112, Col 3-12	10-AccDep, 1-112, Col 3-12	Col 1 x Col 2	Col 1 - Col 3 - Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11				
		Col 1 x Col 9														
Line	Func	FERC Account	Asset Class	Asset Class Description	ORIGINAL COST	PCT.	NET SALVAGE AMOUNT	BOOK RESERVE	FUTURE ACCURALS	SURVIVOR CURVE	REMAINING LIFE	ANNUAL ACCRUAL RATE	LIFE RATE	COR RATE	Line	
200	ETP	352.01	ETP35201	STRUCTURES AND IMPROVEMENTS	\$76,879,310	(20)	\$75,379,584	\$126,753,107	\$325,524,395	70 - R3	57.45	\$6,143,436	1.63%	1.33%	0.31%	200
201	ETP	352.02	ETP35202	STRUCTURES AND IMPROVEMENTS - EQUIPMENT	\$145,143,917	(20)	\$59,028,783	\$13,488,516	\$150,684,184	70 - R3	63.80	\$2,447,767	1.71%	1.41%	0.30%	201
202	ETP	353.01	ETP35301	STATION EQUIPMENT	\$8,042,250,650	(60)	(\$4,825,350,390)	\$2,097,080,407	\$10,770,520,633	46 - R2	37.87	\$251,802,868	3.13%	2.13%	1.00%	202
203	ETP	353.02	ETP35302	STATION EQUIPMENT - STEP-UP TRANSFORMERS	\$29,904,659	(5)	(\$1,495,233)	\$13,582,409	\$17,817,483	55 - R1.5	34.30	\$496,716	1.66%	1.54%	0.12%	203
204	ETP	354	ETP35400	TOWERS AND FIXTURES	\$1,144,663,816	(100)	(\$1,144,663,816)	\$374,724,215	\$1,914,603,418	75 - R4	57.03	\$36,335,821	2.30%	1.19%	1.11%	204
205	ETP	355	ETP35500	POLES AND FIXTURES	\$2,698,840,610	(80)	(\$2,159,072,488)	\$522,079,477	\$4,335,833,621	54 - R1.5	46.48	\$85,175,410	3.16%	1.71%	1.44%	205
206	ETP	356	ETP35600	OVERHEAD CONDUCTORS AND DEVICES	\$2,816,316,308	(110)	(\$3,097,947,939)	\$495,274,277	\$5,418,989,971	65 - R2	51.91	\$76,716,456	2.72%	1.36%	1.36%	206
207	ETP	357	ETP35700	UNDERGROUND CONDUIT	\$518,106,145	0	\$0	\$126,138,217	\$391,967,929	65 - R4	54.80	\$7,921,843	1.53%	1.52%	0.01%	207
208	ETP	358	ETP35800	UNDERGROUND CONDUCTORS AND DEVICES	\$382,197,764	(10)	(\$28,219,776)	\$92,223,611	\$218,193,929	55 - R3	43.69	\$5,615,735	1.99%	1.76%	0.23%	208
209	ETP	359	ETP35900	ROADS AND TRAILS	\$219,535,918	(10)	(\$21,953,592)	\$16,482,482	\$225,007,029	60 - R1.5	52.76	\$4,087,759	1.86%	1.65%	0.22%	209
210	TOTAL TRANSMISSION PLANT				\$16,273,857,706		(\$11,383,111,602)	\$3,887,826,717	\$23,769,142,591			\$466,763,811	2.87%	1.83%	1.04%	210

3) COMMON, GENERAL AND INTANGIBLE (CGI) PLANT (Note 5)

					DEPRECIATION ACCURAL RATES										
Line	Func	FERC Account	Asset Class	Asset Class Description											Line
300			CMP30101	ORGANIZATION - COMMON PLANT		0.00									300
301			CMP30200	FRANCHISES AND CONSENTS - COMMON PLANT		0.00									301
302			CMP30301	MISCELLANEOUS INTANGIBLE PLANT		3.36									302
303			CMP30302	SOFTWARE		17.19									303
304			CMP30304	SOFTWARE - CIS		10.05									304
305			CMP38901	LAND - COMMON PLANT		0.00									305
306			CMP38902	LAND RIGHTS		2.60									306
307			CMP39000	STRUCTURES AND IMPROVEMENTS		2.06									307
308			CMP39001	COMM PLANT- LEASEHOLD IMPR		21.85									308
309			CMP39101	OFFICE MACHINES		24.87									309
310			CMP39102	PC HARDWARE		2.06									310
311			CMP39103	OFFICE FURNITURE AND EQUIPMENT		6.69									311
312			CMP39104	OFFICE MACHINES AND COMPUTER EQUIPMENT - CIS - FULLY ACCRUED		24.87									312
313			CMP39201	TRANSPORTATION EQUIPMENT - AIR		2.51									313
314			CMP39202	TRANSPORTATION EQUIPMENT - CLASS P		15.94									314
315			CMP39203	TRANSPORTATION EQUIPMENT - CLASS C2		10.30									315
316			CMP39204	TRANSPORTATION EQUIPMENT - CLASS C4		9.90									316
317			CMP39205	TRANSPORTATION EQUIPMENT - CLASS T1		9.37									317
318			CMP39206	TRANSPORTATION EQUIPMENT - CLASS T3		8.58									318
319			CMP39207	TRANSPORTATION EQUIPMENT - CLASS T4		7.06									319
320			CMP39208	TRANSPORTATION EQUIPMENT - VESSELS		5.56									320
321			CMP39209	TRANSPORTATION EQUIPMENT - TRAILERS		3.41									321
322			CMP39300	STORES EQUIPMENT		6.01									322
323			CMP39400	TOOLS, SHOP AND GARAGE EQUIPMENT		3.53									323
324			CMP39500	LABORATORY EQUIPMENT		6.11									324
325			CMP39600	POWER OPERATED EQUIPMENT		5.30									325
326			CMP39701	COMMUNICATION EQUIPMENT - NON-COMPUTER		14.04									326
327			CMP39702	COMMUNICATION EQUIPMENT - COMPUTER		20.20									327
328			CMP39703	COMMUNICATION EQUIPMENT - RADIO SYSTEMS		14.71									328
329			CMP39704	COMMUNICATION EQUIPMENT - VOICE SYSTEMS		14.98									329
330			CMP39705	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS		4.86									330
331			CMP39706	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, GAS AMI		11.32									331
332			CMP39707	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, ELECTRIC AMI		6.19									332
333			CMP39708	AMI COMMUNICATION NETWORK		10.27									333
334			EGP39800	MISCELLANEOUS EQUIPMENT		3.20									334
335			CMP39900	OTHER TANGIBLE PROPERTY		0.00									335
336			EGP38901	LAND		0.00									336
337			EGP38902	LAND RIGHTS		3.02									337
338			EGP39000	STRUCTURES AND IMPROVEMENTS		1.92									338
339			EGP39100	OFFICE FURNITURE AND EQUIPMENT		5.80									339
340			EGP39400	TOOLS, SHOP AND WORK EQUIPMENT		3.98									340
341			EGP39500	LABORATORY EQUIPMENT		4.62									341
342			EGP39600	POWER OPERATED EQUIPMENT		0.00									342
343			EGP39700	COMMUNICATION EQUIPMENT		6.94									343
344			EGP39708	AMI COMMUNICATION NETWORK		8.22									344
345			EGP39800	MISCELLANEOUS EQUIPMENT		4.84									345
346			EP30201	FRANCHISES AND CONSENTS		2.33									346
347			EP30301	USBR - LIMITED TERM ELECTRIC		0.00									347
348			EP30303	COMPUTER SOFTWARE		24.50									348

Notes:

- 1) Depreciation Rates in this Schedule cannot be changed without FERC authorization from a Section 205 or 206 filing.
2) Depreciation Rates in Lines 200-209, cols 9, 10, and 11 are TO20 authorized rates. Please see the Offer of Settlement from PG&E's October 15, 2020 global settlement filing.
3) Depreciation Rates in Lines 200-210 will only be used for TO21-RY2024 for forecasted periods in 2023. It will remain presented in subsequent TO21 Annual Update Filings, but will not be used to calculate forecasted depreciation accruals in Schedule 9 (9-PlantAdditions).
4) Account 350.02 Land Rights, was calculated by using the composite depreciation rate excluding net salvage for transmission plant, as of December 31, 2022, to arrive at the stated rate shown (Line 110, col 10). This rate cannot be changed absent a section 205 or 206 filing.
5) See CPUC Decision 23-11-069. The adopted depreciation rates for CGI Plant Asset Classes from PG&E's 2023 General Rate case are effective January 1, 2023. In the event the CPUC modifies these depreciation rates in the future, pursuant to the Protocols, PG&E will make a single issue filing at FERC to modify these rates.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 13-WorkCap

TO Rate Year 2025 Annual Update
Attach A, TO21 Rate/Year 2023 Model.xls

Schedule 13-WorkCap

Calculation of Components of Working Capital

Input cells are shaded gold

Prior Year: 2023

1) Calculation of Materials and Supplies

Materials and Supplies balances are recorded in FERC Account 154 and are assigned to Network Transmission based on warehouse data at the Major Work Category level.

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Line
			Note 1	Note 2	Col 2 *	Col 2 *	
					24-Allocators, L. 126	24-Allocators, L. 127	
			Total Company	Total Network	High Voltage	Low Voltage	
			Materials & Supplies	Transmission			
100	December	2022	\$751,427,249	\$107,423,252	\$37,370,834	\$70,052,418	100
101	January	2023	\$768,309,743	\$116,018,196	\$40,360,878	\$75,657,318	101
102	February	2023	\$781,523,583	\$118,984,347	\$41,392,755	\$77,591,592	102
103	March	2023	\$801,298,769	\$117,078,125	\$40,729,610	\$76,348,514	103
104	April	2023	\$818,748,670	\$117,720,385	\$40,953,042	\$76,767,343	104
105	May	2023	\$830,776,059	\$120,424,994	\$41,893,933	\$78,531,062	105
106	June	2023	\$833,162,373	\$118,838,359	\$41,341,968	\$77,496,391	106
107	July	2023	\$835,500,366	\$120,824,802	\$42,033,020	\$78,791,783	107
108	August	2023	\$824,762,384	\$117,523,321	\$40,884,487	\$76,638,834	108
109	September	2023	\$822,130,729	\$114,115,974	\$39,699,126	\$74,416,849	109
110	October	2023	\$819,781,752	\$115,707,731	\$40,252,872	\$75,454,859	110
111	November	2023	\$780,693,707	\$115,157,530	\$40,061,466	\$75,096,064	111
112	December	2023	\$804,840,950	\$114,763,776	\$39,924,486	\$74,839,291	112
113	13-Month Average		\$805,612,026	\$116,506,215	\$40,530,652	\$75,975,563	113

2) Calculation of Prepayments

Prepaid property insurance is allocated to Electric Transmission Network (ETN) based on plant ratios. Prepaid liability insurance is allocated to ETN based on a 50% plant, 50% labor ratio. Other prepayments are allocated to ETN based on the labor ratio.

Col 1		Col 2		Col 3		Col 4		Col 5		Col 6		Col 7		Col 8			
Data Source:				FF1 110-111, L 57, col c				Note 3		col 3 - col 4		Note 4		Note 5		Note 6	
				Less:				Detail of Adjusted Total Prepaids									
Line	Month	Year	Total Company Prepayments		Direct Assignments		Adjusted Total		Property Insurance		Liability Insurance		Misc.		Line		
200	December	2022	\$570,965,645		\$10,875,252		\$560,090,393		\$6,464,223		\$391,506,193		\$162,119,977		200		
201	January	2023	\$551,575,852		\$11,792,467		\$539,783,385		\$3,576,276		\$316,698,573		\$219,508,536		201		
202	February	2023	\$462,750,041		\$11,566,182		\$451,183,859		\$688,330		\$241,890,953		\$208,604,577		202		
203	March	2023	\$405,180,523		\$13,366,480		\$391,814,043		\$27,615,573		\$167,083,333		\$197,115,136		203		
204	April	2023	\$620,631,819		\$13,140,196		\$607,491,623		\$29,437,192		\$272,282,421		\$305,772,010		204		
205	May	2023	\$492,262,143		\$12,913,911		\$479,348,232		\$27,782,209		\$217,950,685		\$233,615,338		205		
206	June	2023	\$355,736,260		\$19,458,279		\$336,277,981		\$24,817,938		\$162,738,950		\$148,721,093		206		
207	July	2023	\$327,303,036		\$19,692,794		\$307,610,241		\$21,853,666		\$107,527,215		\$178,229,360		207		
208	August	2023	\$478,358,032		\$28,947,246		\$449,410,786		\$18,694,395		\$94,086,313		\$336,630,078		208		
209	September	2023	\$435,687,611		\$22,655,038		\$413,032,573		\$15,665,123		\$80,645,411		\$316,722,039		209		
210	October	2023	\$403,708,094		\$16,438,354		\$387,269,741		\$12,635,851		\$67,204,509		\$307,429,380		210		
211	November	2023	\$382,163,753		\$16,212,069		\$365,951,684		\$9,606,580		\$53,763,608		\$302,581,497		211		
212	December	2023	\$350,046,062		\$18,558,710		\$331,487,352		\$6,696,058		\$40,322,706		\$284,468,588		212		

Allocation Method from Total Company to Electric Transmission Network											
50% Plant / 50% Labor											
Network Transmission Plant Factor (Total Company)											
Network Transmission Blended Factor (Total Company)											
Network Transmission Labor Factor (Total Company)											
213	Allocation Factor	24-Allocators, L. 116, L. 135, L. 113				15.35%	12.42%	9.49%			213
(Sum Line 200 to Line 212) / 13											
214	a) 13 Month Avg Calculation		\$448,951,452	\$16,585,921	\$432,365,530	\$15,810,263	\$170,284,682	\$246,270,585			214
215	Allocated Prepayments	Line 213 * Line 214			\$46,952,407	\$2,426,485	\$21,149,207	\$23,376,715			215
Line 212											
216	b) EOY Calculation		\$350,046,062	\$18,558,710	\$331,487,352	\$6,696,058	\$40,322,706	\$284,468,588			216
217	Allocated Prepayments	Line 213 * Line 216			\$33,038,304	\$1,027,680	\$5,008,044	\$27,002,580			217

Notes:

1) Materials and Supplies month-end balances are retrieved from SAP by querying by General Ledger (GL) Account. December balances are from FF1 227, L. 12, cols b and c.

2) PG&E's supply chain management team uses Materials and Supplies balances at the Major Work Category level by warehouse to assign to functional areas.

For warehouses that serve as distribution centers for multiple functional areas, PG&E allocates to functional areas based on the respective warehouse's historical consumption data.

3) PG&E conducted a query of the subaccounts of General Ledger (GL) Account 165 and removed all prepayments that are directly assigned to PG&E's Generation department in col 4.

4) PG&E conducted a query of GL Acct 165 for prepaid amounts related to A&G account 924 property insurance and reflected the month-end recorded balances in col 6.

5) PG&E conducted a query of GL Acct 165 for prepaid amounts related to A&G account 925 general liability insurance and reflected the month-end recorded balances in col 7.

6) PG&E conducted a query of GL Acct 165 for other prepaid amounts consisting of Acct 308.1 excise taxes, property taxes and miscellaneous and reflected the month-end recorded balances in col 8.

2) For January through December = previous month balance plus amount paid.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 15-NUC

TO Rate Year 2025 Annual Update
 Attach A_TO21 RateYear 2025 Model.xlsx

Schedule 15-NUC

Network Upgrade Credit and Interest Expense

Prior Year: 2023

Input cells are shaded gold

Beginning of Year Balances

<u>Line</u>	<u>Description</u>	<u>Balance</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
100	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$159,139,745	WP_15-NUC 1, L. 100, col 10		100
101	FERC Acct 252 Other	\$129,535,990	Line 102 - Line 100		101
102	Total Acct 252 - Customer Advances for Construction	\$288,675,735	FF1 112-113, L. 56, col d		102

End of Year Balances

<u>Line</u>	<u>Description</u>	<u>Balance</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
103	Outstanding Network Upgrade Credits	\$201,205,362	WP_15-NUC 2, L. 100, col 10		103
104	FERC Acct 252 - Other	\$155,003,069	Line 105 - Line 103		104
105	Total Acct 252 - Customer Advances for Construction	\$356,208,431	FF1 112-113, L. 56, col c		105
106	Interest on Network Upgrade Credits Recorded in FERC Acct 431	\$18,075,673	WP_15-NUC 2, L. 101, col 7		106
107	FERC Acct 431 - Other	\$382,954,296	Line 108 - Line 106		107
108	Total Acct 431 - Other Interest Expense	\$401,029,969	FF1 114-117, L. 68, col c		108
109	Average of EOY and BOY	\$180,172,553	Average of Lines 100 and 103		109

Notes:

...

Prior Year: 2023

2) Calculation of Allocated Accrued Vacation

1) Calculation of Injuries and Damages

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5) Placeholder for New Unfunded Reserves (to specify) - Note 3

3) PG&E defines a new unfunded reserve as: (1) funds included in the revenue requirement or otherwise recovered from TO customers; (2) significantly in advance of expenditure; (3) that have not been set aside in a trust, escrow, restricted, or interest-earning account; and (4) that meet the FERC definition of a contingent liability. PG&E will identify new unfunded reserves on a case-by-case basis.

For each new unfunded reserve identified, PGE will add in a new section similar to Lines 500 - 516 to provide the 13-month values and apply with an appropriate factor to determine the unfunded reserve rate base on the allocated end of year balances as well as 13-month average balances.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 17-RegAssets-1

TO Rate Year 2025 Annual Update
Attach A_T021 RateYear 2025 Model.xlsx

Schedule 17-RegAssets-1

Regulatory Assets and Liabilities and Associated Amortization and Regulatory Debits and Credits

Prior Year: 2023

Input cells are shaded gold

Other Regulatory Assets and Liabilities are a component of Rate Base representing costs that have been deferred to a future period and recorded in Other Regulatory Assets (Account 182.3) and Regulatory Liabilities (Account 254). This Schedule does not include Abandoned or Cancelled Projects costs recovered through Schedule 8.

PG&E will include a non-zero amount of Other Regulatory Assets and Liabilities only with Commission approval received subsequent to a PG&E Section 205 filing requesting such treatment.

Amortization and Regulatory Debits and Credits are costs of revenues that are approved for recovery from or return to customers in this formula transmission rate. Approved costs are amortized as expenses or revenue in the Base TRR, consistent with a Commission Order.

1) Calculation of Regulatory Assets and Liabilities and Amortization of Debits and Credits

Instructions:

- Upon Commission approval of recovery of Other Regulatory Assets and Liabilities, Amortization and Regulatory Debits and Credits costs through this formula transmission rate:
 - Fill in Description for issue in above table.
 - Enter costs in columns 1-3 in above table for the applicable Prior Year.
- Insert additional lines as necessary for additional issues.

Line		Prior Year Amount	Calculation or Source	Line
100	Other Regulatory Assets and Liabilities (EOY):	\$0	Line 103, col 2	100
101	Other Regulatory Assets and Liabilities (BOY/EOY average):	\$0	Avg. of Line 103 col 1 and col 2	101
102	Amortization and Regulatory Debits and Credits:	\$0	Line 103, col 3	102

Line	Description of Issue Resulting in Other Regulatory Asset/Liability	col 1 Prior Year BOY Other Reg Asset/Liability	col 2 Prior Year EOY Other Reg Asset/Liability	col 3 Prior Year Amortization or Regulatory Debit/Credit	Commission Order Granting Approval of Regulatory Liability	Source	Line
103	Sum of below	\$0	\$0	\$0			103
104	Issue #1						104
105	Issue #2						105
106	Issue #3						106
107	---						107

2) Unamortized Excess ADIT and Tax Normalization Calculation Pursuant to Treas. Reg §1.167(l)-(h)(6); PLR 9313008; 9202029; 922404; 201717008

Line	Description	Value	Source	Line
			17-RegAssets-2, L. 110, Col 17 + 17-RegAssets-3, L. 110, Col 17 (zero in 2017 only)	
200	BOY Unamortized Excess Federal Accumulated Deferred Income Taxes	(\$514,091,802)		200
			17-RegAssets-2, L. 110, Col 24 + 17-RegAssets-3, L. 110, Col 24	
201	EOY Unamortized Excess Federal Accumulated Deferred Income Taxes	(\$491,571,749)		201
202	Weighted Average ADIT Balance	(\$503,659,567)	Line 217, Col 8	202

Line	Year	Future Test Period	Mthly Deferred Tax Amount	Deferred Tax Balance	Days in Month	Number of Days Left in Period	Prorata Percentages	Monthly Prorata Amounts	Annual Accumulated Prorata Calculation	Line
203		Beginning Deferred Tax Balance (Line 200)		(\$514,091,802)		365	100.00%		(\$14,091,802)	203
204	2023	January	\$1,876,671	(\$512,215,131)	31	335	91.78%	\$1,722,424	(\$12,369,378)	204
205	2023	February	\$1,876,671	(\$510,338,460)	28	307	84.11%	\$1,578,460	(\$10,790,917)	205
206	2023	March	\$1,876,671	(\$508,461,789)	31	276	75.62%	\$1,419,072	(\$09,371,846)	206
207	2023	April	\$1,876,671	(\$506,585,117)	30	246	67.40%	\$1,264,825	(\$08,107,021)	207
208	2023	May	\$1,876,671	(\$504,708,446)	31	215	58.90%	\$1,105,436	(\$07,001,584)	208
209	2023	June	\$1,876,671	(\$502,831,775)	30	185	50.68%	\$951,189	(\$06,050,395)	209
210	2023	July	\$1,876,671	(\$500,955,104)	31	154	42.19%	\$791,801	(\$05,258,594)	210
211	2023	August	\$1,876,671	(\$499,078,433)	31	123	33.70%	\$632,412	(\$04,626,181)	211
212	2023	September	\$1,876,671	(\$497,201,762)	30	93	25.48%	\$478,166	(\$04,148,016)	212
213	2023	October	\$1,876,671	(\$495,325,091)	31	62	16.99%	\$318,777	(\$03,829,239)	213
214	2023	November	\$1,876,671	(\$493,448,420)	30	32	8.77%	\$164,530	(\$03,664,709)	214
215	2023	December	\$1,876,671	(\$491,571,749)	31	1	0.27%	\$5,142	(\$03,659,567)	215
216		Ending Balance		(\$491,571,749)						216
217										217

Weighted Average ADIT Balance: (\$03,659,567)

Notes:

- The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.
- For January through December = previous month balance plus amount in col 2.

[illegible]

doi:10.1371/journal.pone.0142010

Note A This Schedule D(III) does not reflect tax law changes occurring after the TCJA.

Note B Reflects the difference in tax liability (DTL) for the difference between book and tax depreciation methods and depreciable items on plant capitalized for both book and income. DTIL is a protected limited difference.

Note C Reflects the difference in cost (DTC), difference between the book amount and actual spending for cost of removal.

Note D Reflects the difference in tax basis due to differences in book deductions on fixed assets less book additions.

Note E Reflects the DTL difference between non-fixed asset tax deductions and book deductions.

Note F Reflects the net real sensitive loss DTA. The net sensitive loss DTA is unlinked.

Note G Basis for allocation is the 2017 value from 28-29 Allocation; Pages 17 and 23 for common and direct function amounts, respectively.

Note H Pursuant to ERIS 2016-022 OFFER OF RESTATEMENT AND EXPLANATION, Section 2.1.1.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 18-OandM

TO Rate Year 2025 Annual Update
Attach A - WCI Rate Year 2025 Model.xlsx

Schedule 18-OandM
Operations and Maintenance Expense
Input cells are shaded gold

Prior Year: 2023

Network Transmission O&M Expense (Line 100, Col 15)

\$649,510,970

Source	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Line					
	FERC Account	FERC Account Description	Note 1		Note 1, Note 4		Note 1, Note 4		Col 6 + Col 7		Col 3 + Col 6		Col 4 + Col 7		Col 9 + Col 10		Note 3	Col 9 + Col 12	Col 10 + Col 12	Col 13 + Col 14	
			FF1 Recorded O&M Expense			Adjustments			Recorded Adjusted O&M Expense			Network Transmission %		Network Transmission O&M Expense							
			Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor		Non-Labor	Total			
100		Total Transmission O&M	\$213,619,772	\$494,200,309	\$707,820,081	(\$4,741,469)	(\$18,818,289)	(\$23,559,758)	\$208,878,303	\$475,382,020	\$684,260,323		\$198,257,498	\$451,253,471	\$649,510,970	100					
101	560	Operation Supervision and Engineering	\$2,150,288	\$594,090	\$2,744,379	\$0	\$0	\$0	\$2,150,288	\$594,090	\$2,744,379	94.92%	\$2,040,953	\$563,883	\$2,604,836	101					
102	561.1	Load Dispatch - Reliability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	94.92%	\$0	\$0	\$0	102					
103	561.2	Load Dispatch - Monitor and Operate Transmission System	\$39,593,312	\$8,977,692	\$48,571,004	\$0	\$0	\$0	\$39,593,312	\$8,977,692	\$48,571,004	94.92%	\$37,580,116	\$8,521,204	\$46,101,321	103					
104	561.3	Load Dispatch - Transmission Service and Scheduling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	94.92%	\$0	\$0	\$0	104					
105	561.4	Scheduling, System Control and Dispatch Services (CAISO GMC)	\$0	\$15,838,304	\$15,838,304	\$0	(\$15,838,304)	(\$15,838,304)	\$0	\$0	\$0	94.92%	\$0	\$0	\$0	105					
106	561.5	Reliability Planning and Standards Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	94.92%	\$0	\$0	\$0	106					
107	561.6	Transmission Service Studies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	94.92%	\$0	\$0	\$0	107					
108	561.7	Generation Interconnection Studies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	94.92%	\$0	\$0	\$0	108					
109	561.8	Reliability Planning and Standards Development Services (CAISO GMC)	\$0	\$7,033,000	\$7,033,000	\$0	(\$7,033,000)	(\$7,033,000)	\$0	\$0	\$0	94.92%	\$0	\$0	\$0	109					
110	562	Station Expenses	\$7,320,817	\$3,716,178	\$11,036,994	(\$70,367)	(\$2,158)	(\$72,525)	\$7,250,449	\$3,714,020	\$10,964,469	94.92%	\$6,881,787	\$3,525,174	\$10,406,960	110					
111	562.1	Operation of Energy Storage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	94.92%	\$0	\$0	\$0	111					
112	563	Overhead Line Expenses	\$18,677,771	\$48,238,690	\$66,916,461	\$0	(\$18,508)	(\$18,508)	\$18,677,771	\$48,220,182	\$66,897,953	94.92%	\$17,728,065	\$45,768,337	\$63,496,402	112					
113	564	Underground Line Expenses	\$466,412	\$23,852	\$490,264	(\$260)	(\$7)	(\$266)	\$466,152	\$23,845	\$489,998	94.92%	\$442,450	\$22,633	\$465,083	113					
114	565	Transmission of Electricity by Others	\$0	\$848,299	\$848,299	\$0	\$0	\$0	\$0	\$848,299	\$848,299	100.00%	\$0	\$848,299	\$848,299	114					
115	566	Miscellaneous Transmission Expenses	\$87,451,896	\$136,416,047	\$223,867,943	(\$5,163,183)	(\$13,637,978)	(\$18,801,161)	\$82,288,713	\$122,778,069	\$205,066,782	94.92%	\$78,104,591	\$116,535,190	\$194,639,781	115					
116	567	Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	94.92%	\$0	\$0	\$0	116					
117	568	Maintenance Supervision and Engineering	\$117,913	\$203,107	\$321,020	\$0	\$0	\$0	\$117,913	\$203,107	\$321,020	94.92%	\$111,918	\$192,779	\$304,697	117					
118	569	Maintenance of Structures	\$112,194	\$2,597,813	\$2,710,006	\$0	\$0	\$0	\$112,194	\$2,597,813	\$2,710,006	94.92%	\$106,489	\$2,465,722	\$2,572,211	118					
119	569.1	Maintenance of Computer Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	94.92%	\$0	\$0	\$0	119					
120	569.2	Maintenance of Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	94.92%	\$0	\$0	\$0	120					
121	569.3	Maintenance of Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	94.92%	\$0	\$0	\$0	121					
122	569.4	Maintenance of Miscellaneous Regional Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	94.92%	\$0	\$0	\$0	122					
123	570	Maintenance of Station Equipment	\$25,229,857	\$25,770,387	\$51,000,244	\$0	\$0	\$0	\$25,229,857	\$25,770,387	\$51,000,244	94.92%	\$23,946,998	\$24,460,044	\$48,407,042	123					
124	570.1	Maintenance of Energy Storage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	94.92%	\$0	\$0	\$0	124					
125	571	Maintenance of Overhead Lines	\$30,794,391	\$241,328,352	\$272,122,743	\$514,677	\$17,775,708	\$18,290,385	\$31,309,068	\$259,104,061	\$290,413,129	94.92%	\$29,717,100	\$245,929,434	\$275,646,534	125					
126	572	Maintenance of Underground Lines	\$1,566,865	\$1,839,041	\$3,405,906	\$0	\$0	\$0	\$1,566,865	\$1,839,041	\$3,405,906	94.92%	\$1,487,194	\$1,745,532	\$3,232,726	126					
127	573	Maintenance of Miscellaneous Transmission Plant	\$138,056	\$775,458	\$913,514	(\$22,335)	(\$64,043)	(\$86,379)	\$115,721	\$711,414	\$827,135	94.92%	\$109,837	\$675,241	\$785,078	127					

Notes:

- 1) Data are extracted from SAP for all costs (broken down into labor and non-labor components) in the Prior Year that are recorded in electric transmission operations and maintenance expense accounts.
2) The Total FF1 Recorded O&M Expense is the sum of Labor and Non-labor FF1 Recorded O&M Expense (obtained as explained in Note 1) and tie to the amounts provided in FF1 320-323, L. 112, col b.

3) All Accounts other than 565 are allocated using the Network Transmission % in Schedule 24-Allocators, L. 122. All expenses in Account 565 are related to transmission service on High Voltage transmission facilities and are, therefore, 100% network transmission

4) See WP_18-OandM for adjustment details.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 19-AandG

TO Rate Year 2025 Annual Update
Attach A, TO21 Rate Year 2023 Model.xlsx

Schedule 19-AandG

Administrative and General Expenses

Input Cells are shaded in gold

Prior Year: 2023

100101102103104105106107108109110111112113114115116117118

200201202203204205206207208209210211212213214215216217218219

300301302303304305306307308309310311312313314315316317

1) Calculation of Total Electric Adjusted A&G Expense

Col 1Col 2Col 3Col 4Col 5 = Col 1 - Col 3

	FERC Form 1	Data	See Note 1		Total Electric Adj
Acct.	Amount	Source	Total Electric	Reference	A&G Expense
920 A&G Salaries	\$487,549,056	FF1 320-323, L. 181, col b	\$21,977,986	WP_19-AandG 1, L. 106	\$465,571,070
921 Office Supplies and Expenses	(\$4,382,281)	FF1 320-323, L. 182, col b	(\$12,518,435)	WP_19-AandG 1, L. 206	\$8,136,154
922 A&G Expenses Transferred	(\$48,256,354)	FF1 320-323, L. 183, col b	\$0	WP_19-AandG 1, L. 306	(\$48,256,354)
923 Outside Services Employed	\$384,641,501	FF1 320-323, L. 184, col b	\$86,354,969	WP_19-AandG 1, L. 406	\$298,286,532
924 Property Insurance	\$24,399,551	FF1 320-323, L. 185, col b	\$1,227,310	WP_19-AandG 1, L. 506	\$23,172,241
925 Injuries and Damages	\$2,092,782,382	FF1 320-323, L. 186, col b	\$1,895,778,756	WP_19-AandG 1, L. 606	\$197,003,626
926 Employee Pensions and Benefits	\$383,248,691	FF1 320-323, L. 187, col b	(\$2,016,185)	WP_19-AandG 1, L. 706	\$385,264,876
927 Franchise Requirements	\$118,219,688	FF1 320-323, L. 188, col b	\$118,219,688	WP_19-AandG 1, L. 806	\$0
928 Regulatory Commission Expenses	\$0	FF1 320-323, L. 189, col b	\$0	See Note 2	\$0
929 Duplicate Charges	\$0	FF1 320-323, L. 190, col b	\$0	See Note 2	\$0
930.1 General Advertising Expense	\$0	FF1 320-323, L. 191, col b	\$0	WP_19-AandG 1, L. 906	\$0
930.2 Miscellaneous General Expense	\$27,786,712	FF1 320-323, L. 192, col b	\$17,274,304	WP_19-AandG 1, L. 906	\$10,512,408
931 Rents	\$64,908,404	FF1 320-323, L. 193, col b	\$0	WP_19-AandG 1, L. 1006	\$64,908,404
935 Maintenance of General Plant	\$3,480,704	FF1 320-323, L. 196, col b	\$0	WP_19-AandG 1, L. 1106	\$3,480,704
Total A&G Expenses:	\$3,534,378,054	FF1 320-323, L. 197, col b	\$2,126,298,393		\$1,408,079,661

2) Calculation of Network Transmission A&G Expense

	Amount	Source
Based on Labor Allocation Factors		
A&G Expense after Adjustments	\$1,408,079,661	Line 118, col 5
Less Account 924 Property Insurance nonnuclear:	\$23,172,241	Line 108, col 5
Less General Liability Insurance and Injuries and Damages	\$175,884,758	WP_19-AandG 2, L. 102
Total A&G Expense Applicable to the Network Transmission Labor Factor (Total Electric):	\$1,209,022,661	Line 202 - Line 203 - Line 204
Network Transmission Labor Factor (Total Electric):	12.47%	24-Allocators, L. 112
Transmission Portion of A&G from Labor Allocation Factors:	\$150,770,369	Line 205 * Line 206
Based on Plant Allocation Factors		
Account 924 Property Insurance nonnuclear:	\$23,172,241	Line 203
Network Transmission Plant Factor (Total Electric)	20.46%	24-Allocators, L. 119
Transmission Portion of Property Insurance Account 924	\$4,741,610	Line 209 * Line 210
Based on Blended Labor and Plant Factor		
General Liability Insurance and Injuries and Damages:	\$175,884,758	Line 204
Network Transmission Blended Factor (Total Electric)	16.47%	24-Allocators, L. 136
Transmission Portion of General Liability Insurance and Injuries and Damages:	\$28,961,969	Line 213 * Line 214
Total Transmission Portion of Administrative and General Expenses:	\$184,473,948	Line 207 + Line 211 + Line 215
Other Administrative and General Expenses Adjustment(s)	\$0	
	\$184,473,948	Line 217 + Line 218

3) Summary of Total Electric Adjustments

Total by FERC Account	Note 3	Note 4	Note 5	Note 6	Note 7	Note 8	Note 9
	SEC 3b-7 Officer STIP	SEC 3b-7 Officer Compensation	Accrual to Cash Basis	Not Seeking Recovery	Non A&G Costs and Other	NP&S	Allocations on Adjustments
920 A&G Salaries	(\$21,977,986)	(\$2,781,573)	(\$17,104,607)	\$0	(\$932,043)	(\$637,633)	(\$529,692)
921 Office Supplies and Expenses	\$12,518,435	\$0	\$13,241,477	\$0	(\$725,940)	\$55,581	\$7,562
922 A&G Expenses Transferred	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923 Outside Services Employed	(\$86,354,969)	(\$4,206,188)	(\$3,926,769)	(\$189,965)	(\$66,847,784)	(\$11,252,261)	(\$45,550)
924 Property Insurance	(\$1,227,310)	\$0	\$0	\$0	(\$1,227,310)	\$0	\$0
925 Injuries and Damages	(\$1,895,778,756)	\$0	\$0	\$6,124,103	(\$1,087,709,947)	(\$814,192,912)	\$0
926 Employee Pensions and Benefits	\$2,016,185	\$0	(\$698,738)	\$793,421	\$3,473,313	(\$116,260)	(\$1,133,057)
927 Franchise Requirements	(\$118,219,688)	\$0	\$0	\$0	(\$118,219,688)	\$0	\$0
928 Regulatory Commission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 Duplicate Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.1 General Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.2 Miscellaneous General Expense	(\$17,274,304)	\$0	\$0	\$0	(\$5,490,209)	(\$11,784,095)	\$0
931 Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total by Adjustment Type	(\$2,126,298,393)	(\$6,987,761)	(\$8,488,638)	\$6,727,560	(\$1,277,679,608)	(\$838,035,845)	(\$1,652,718)

100101102103104105106107108109110111112113114115116117118

200201202203204205206207208209210211212213214215216217218219

300301302303304305306307308309310311312313314315316317

1) Calculation of Total Electric Adjusted A&G Expense

Col 1Col 2Col 3Col 4Col 5 = Col 1 - Col 3

	FERC Form 1	Data	See Note 1		Total Electric Adj
Acct.	Amount	Source	Total Electric	Reference	A&G Expense
920 A&G Salaries	\$487,549,056	FF1 320-323, L. 181, col b	\$21,977,986	WP_19-AandG 1, L. 106	\$465,571,070
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922 A&G Expenses Transferred	(\$48,256,354)	FF1 320-323, L. 183, col b	\$0	WP_19-AandG 1, L. 306	(\$48,256,354)
923 Outside Services Employed	\$384,641,501	FF1 320-323, L. 184, col b	\$86,354,969	WP_19-AandG 1, L. 406	\$298,286,532
924 Property Insurance	\$24,399,551	FF1 320-323, L. 185, col b	\$1,227,310	WP_19-AandG 1, L. 506	\$23,172,241
925 Injuries and Damages	\$2,092,782,382	FF1 320-323, L. 186, col b	\$1,895,778,756	WP_19-AandG 1, L. 606	\$197,003,626
926 Employee Pensions and Benefits	\$383,248,691	FF1 320-323, L. 187, col b	(\$2,016,185)	WP_19-AandG 1, L. 706	\$385,264,876
927 Franchise Requirements	\$118,219,688	FF1 320-323, L. 188, col b	\$118,219,688	WP_19-AandG 1, L. 806	\$0
928 Regulatory Commission Expenses	\$0	FF1 320-323, L. 189, col b	\$0	See Note 2	\$0
929 Duplicate Charges	\$0	FF1 320-323, L. 190, col b	\$0	See Note 2	\$0
930.1 General Advertising Expense	\$0	FF1 320-323, L. 191, col b	\$0	WP_19-AandG 1, L. 906	\$0
930.2 Miscellaneous General Expense	\$27,786,712	FF1 320-323, L. 192, col b	\$17,274,304	WP_19-AandG 1, L. 906	\$10,512,408
931 Rents	\$64,908,404	FF1 320-323, L. 193, col b	\$0	WP_19-AandG 1, L. 1006	\$64,908,404
935 Maintenance of General Plant	\$3,480,704	FF1 320-323, L. 196, col b	\$0	WP_19-AandG 1, L. 1106	\$3,480,704
Total A&G Expenses:	\$3,534,378,054	FF1 320-323, L. 197, col b	\$2,126,298,393		\$1,408,079,661

2) Calculation of Network Transmission A&G Expense

	Amount	Source
Based on Labor Allocation Factors		
A&G Expense after Adjustments	\$1,408,079,661	Line 118, col 5
Less Account 924 Property Insurance nonnuclear:	\$23,172,241	Line 108, col 5
Less General Liability Insurance and Injuries and Damages	\$175,884,758	WP_19-AandG 2, L. 102
Total A&G Expense Applicable to the Network Transmission Labor Factor (Total Electric):	\$1,209,022,661	Line 202 - Line 203 - Line 204
Network Transmission Labor Factor (Total Electric):	12.47%	24-Allocators, L. 112
Transmission Portion of A&G from Labor Allocation Factors:	\$150,770,369	Line 205 * Line 206
Based on Plant Allocation Factors		
Account 924 Property Insurance nonnuclear:	\$23,172,241	Line 203
Network Transmission Plant Factor (Total Electric)	20.46%	24-Allocators, L. 119
Transmission Portion of Property Insurance Account 924	\$4,741,610	Line 209 * Line 210
Based on Blended Labor and Plant Factor		
General Liability Insurance and Injuries and Damages:	\$175,884,758	Line 204
Network Transmission Blended Factor (Total Electric)	16.47%	24-Allocators, L. 136
Transmission Portion of General Liability Insurance and Injuries and Damages:	\$28,961,969	Line 213 * Line 214
Total Transmission Portion of Administrative and General Expenses:	\$184,473,948	Line 207 + Line 211 + Line 215
Other Administrative and General Expenses Adjustment(s)	\$0	
	\$184,473,948	Line 217 + Line 218

3) Summary of Total Electric Adjustments

Total by FERC Account	Note 3	Note 4	Note 5	Note 6	Note 7	Note 8	Note 9
	SEC 3b-7 Officer STIP	SEC 3b-7 Officer Compensation	Accrual to Cash Basis	Not Seeking Recovery	Non A&G Costs and Other	NP&S	Allocations on Adjustments
920 A&G Salaries	(\$21,977,986)	(\$2,781,573)	(\$17,104,607)	\$0	(\$932,043)	(\$637,633)	(\$529,692)
921 Office Supplies and Expenses	\$12,518,435	\$0	\$13,241,477	\$0	(\$725,940)	\$55,581	\$7,562
922 A&G Expenses Transferred	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923 Outside Services Employed	(\$86,354,969)	(\$4,206,188)	(\$3,926,769)	(\$189,965)	(\$66,847,784)	(\$11,252,261)	(\$45,550)
924 Property Insurance	(\$1,227,310)	\$0	\$0	\$0	(\$1,227,310)	\$0	\$0
925 Injuries and Damages	(\$1,895,778,756)	\$0	\$0	\$6,124,103	(\$1,087,709,947)	(\$814,192,912)	\$0
926 Employee Pensions and Benefits	\$2,016,185	\$0	(\$698,738)	\$793,421	\$3,473,313	(\$116,260)	(\$1,133,057)
927 Franchise Requirements	(\$118,219,688)	\$0	\$0	\$0	(\$118,219,688)	\$0	\$0
928 Regulatory Commission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 Duplicate Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.1 General Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.2 Miscellaneous General Expense	(\$17,274,304)	\$0	\$0	\$0	(\$5,490,209)	(\$11,784,095)	\$0
931 Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total by Adjustment Type	(\$2,126,298,393)	(\$6,987,761)	(\$8,488,638)	\$6,727,560	(\$1,277,679,608)	(\$838,035,845)	(\$1,652,718)

Notes:

- The adjustments shown in the Table above are from WP_19-AandG. Sources of adjustments are individual SAP reports by FERC account with detailed descriptions of activity and accounting information.
- FERC Forms 1 balances in accounts 928 and 929 are zero; therefore, these accounts are not shown on WP_19-AandG.
- Remove officers' STIP. Officers are defined by Securities and Exchange Commission (SEC), Rule 3b-7 of the Securities Exchange Act of 1934.
- Remove officers' compensation. Officers are defined by Securities and Exchange Commission (SEC), Rule 3b-7 of the Securities Exchange Act of 1934.
- Adjust funded plans for PBOPs medical and life, LTD and pension from an accrual to cash basis to the cash contributions to the trust.
- Remove costs PG&E does not seek to recover in TO, such as Intervenor Compensation, MCI Exchange Rights, a portion of Injuries and Damages, Nuclear Property and Nuclear Liability Insurance and adjustment to remove Pacific Generation adjustment.
- Remove Non A&G Costs and other costs, for example Gas LOB costs erroneously recorded in A&G FERC Accounts, Franchise Fee Expense that is a calculation within the Model and amounts recovered separately through CPUC proceedings and balancing/memorandum accounts.
- Remove labor and benefits associated with NP&S activities.
- Remove capital and below-the-line adjustments as appropriate associated with regulatory adjustments described in Notes 3 through 8.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 20 RevenueCredits

2023 Rate Year
2023 Annual Update
March 6, 2023

Schedule 20 RevenueCredits

Electric Revenue Credits

Insert cells are shaded gold

Prior Year: 2023

Rate Year: 2025

1) Electric Revenue Credits

Instructions:

1) Insert additional lines as necessary for additional items.

Line	FERC ACCT	ACCT	NATURAL ACCT DESCRIPTION	Total Electric	Network ET - High Voltage	Network ET - Low Voltage	Total Network ET	NP&S Transmission	Sum Lines 201, 301, 401, 501, 601, 701, 801 and 901	Notes	Line
100				Totals	\$141,459,962	\$9,232,049	\$6,431,375	\$15,663,824	\$66,830,059		100
200				FF1 300-301, L 16, col b	\$227,041						200
201				Acct 450 Total	\$227,041	\$0	\$0	\$0	\$0		201
202	450	450000	Forfeited Discounts	\$227,041						Note 2	202
203											203
204											204
300				FF1 300-301, L 17, col b	\$14,024,726						300
301				Acct 451 Total	\$14,024,726	\$0	\$0	\$0	\$419,820		301
302	451	451000	Miscellaneous Service Revenues	\$7,281,727						Note 2	302
303	451	451007	NRD Revenue Other	\$419,820					\$419,820	Note 2	303
304	451	451008	Miscellaneous Service Electric Customer Fund Management - RES	\$4,294,878						Note 2	304
305	451	451041	Miscellaneous Service Electric Customer Fund Management Non-RES	\$1,021,017						Note 2	305
306	451	451043	Miscellaneous Service Revenues - Reimbursable	\$1,017,284						Note 2	306
307											307
308											308
400				FF1 300-301, L 18, col b	\$4,644,712						400
401				Acct 453 Total	\$4,644,712	\$0	\$0	\$0	\$0		401
402	453	453000	Sales of Water and Water Power	\$4,644,712						Note 2	402
403											403
404											404
500				FF1 300-301, L 19, col b	\$56,798,361						500
501				Acct 454 Total	\$56,798,361	\$4,281,044	\$4,873,209	\$9,154,253	\$11,799,285		501
502	454	454001	Rent from Electric Property	\$44,999,783	\$4,281,044	\$4,873,209	\$9,154,253			Note 2, 3	502
503	454	454012	New Revenue Development Rent	\$8,811,881					\$8,811,587	Note 2	503
504	454	454013	New Revenue Development Fee Revenue	\$2,986,698					\$2,986,698	Note 2	504
505											505
506											506
600				FF1 300-301, L 21-22, col b	\$65,765,123						600
601				Acct 456 Total	\$65,765,123	\$4,961,005	\$1,558,366	\$6,509,371	\$54,610,954		601
602	456	456009	Other Electric Revenues	\$123,773,703	\$294,906	\$532,807	\$847,712			Note 2	602
603	456		MCI Rights of Way (R)	\$581,321						Note 2	603
604	456	456070	Recreation Facilities Revenue	\$1,024,221						Note 2	604
605	456	456070	Timber Sales - Utility	\$0						Note 2	605
606	456	456014	Other Revenue - Affiliate	\$77,621						Note 2	606
607	456	456022	Revenue Damage Claims Electric	\$1,537,923	\$61,651	\$115,366	\$177,216			Note 2	607
608	456	456093	Mobile Home Park Electric	\$4,768						Note 2	608
609	456	456093	NRD TGA	\$50,614,666						Note 2	609
610	456	456098	New Revenue Development - Electric Revenue	\$70,124,137					\$22,413,340	Note 2	610
611	456	456000	Unbilled Electric Revenue	\$136,365,254						Note 2	611
612	456	456001	Reimbursed Electric Revenue	\$61,618,427	\$474,785	\$889,394	\$1,364,779			Note 2, 4	612
613	456	456002	Reimbursed Electric Revenue Joint Poles	\$24,041						Note 2	613
614	456	456005	Reimbursed Electric Revenue Customer Care and Billing (CCBB)	\$315,402,739						Note 2	614
615	456	456005	Other Electric Revenue - Call Department of Water & Resources (DWR)	\$370,573,149						Note 2	615
616	456	456005	Reimbursed Electric Revenue - CPUC	\$94,803,176						Note 2	616
617	456	944000	Other Utility Operating Income	\$0						Note 2	617
618	456.1	456100	Other Transmission Revenue - Wheeling	\$4,119,664						Note 2, 5	618
619	456	456052	Other Electric Revenues	\$66,072,564					\$32,197,614	Note 6	619
620	456	456051	Revenue Assigned - Base	\$34,215,793						Note 8	620
621	456	456055	FF&J - At Risk Electric Revenue	\$34,216,212						Note 8	621
622											622
700				FF1 300-301, L 20, col b	\$0						700
701				Acct 453 Total	\$0	\$0	\$0	\$0	\$0		701
702											702
703											703
800				FF1 300-301, L 23, col b	\$0						800
801				Acct 457.1 Total	\$0	\$0	\$0	\$0	\$0		801
802											802
803											803
900				FF1 300-301, L 24, col b	\$0						900
901				Acct 457.2 Total	\$0	\$0	\$0	\$0	\$0		901
902											902
903											903

2) San Francisco General Office Sale

The purpose of this section is to return the Network Transmission portion of gain from the sale of the San Francisco General Office in 2021 to FERC customers in Rate Year 2024. It is a one-time event.

Line	Description	FERC Acct	Allocation Factor, In High Voltage, (Rate Year)	Allocation Factor, In Low Voltage, (Rate Year)	Recorded, Allocated Network Transmission, Amount	Source	Notes	Line
1000	Rate Year High Voltage/Low Voltage Electric Transmission Plant Allocation Factor		35.86%	64.14%		24-Allocation, L 133 and L 134 For Line 1001, col 5: WP_20-RevenueCredits, L 1, 102, col 2 For Line 1001, col 3 and 4: Line 1001, Col 5 * Line 1000.		1000
1001	Rate Year Base Transmission Revenue Requirement Adjustment	253		\$0	\$0		RY2024 TO21 Model, 20-RevenueCredits, L 1001, col 3-5	1001
1002	Prior Year True-up Transmission Revenue Requirement Adjustment	421.1		\$0	\$0		Only applicable for TO21 RY2024. Only applicable for TO21 Prior Year 2024 true up (i.e. TO21 RY2025 annual update).	1002

Notes:

1) The FERC accounts listed in Col 1, match with FERC account listing under Electric Other Operating Revenues per Uniform System of Accounts.

2) To fill out Col 2-4, use SAP report by FERC accounts listed in Col 1. This SAP report lists the FERC Account detail for recorded Electric Revenue Credits amount by fiscal year, Natural Account, Major Work Categories and Regulatory Categories.

3) Line 502, Col 7 is determined through SAP Other Operating Revenue (OOR) query from Non-Energy Billing System (NEBS) for Special Facilities and Rent transactions. This report assigns functional areas and determines Network ET high and low voltage in FERC account 454, Natural Account 4540010 Rent from Electric Property.

4) Line 612, Col 7 is determined based on the SAP report described on note 2, by filtering for the appropriate Regulatory Categories (i.e. electric network transmission related).

5) See FF1 328-330, col n, Total

6) Section 1, Col 8 includes network transmission related New Products and Services revenue and SBA Transaction revenue. Please see WP 21-NP&S-1 for more details.

7) No worksheet for calculation of San Francisco General Office Sale Network Transmission Allocated Amount for TO21 RY2025 filing. The allocated gain was a one-time return in TO21 RY2024.

8) Lines 620 and 621 have been added to Schedule 20 to complete the list of natural accounts in FERC 456 and tie to the FERC Form 1. They are not eligible for recovery purposes.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 21-NPandS

TO Rate Year 2025 Annual Update
Attach A_TO21 RateYear 2025 Model.xlsx

Schedule 21-NPandS

Revenue Sharing for Non-Tariff New Products & Services

Prior Year: 2023

Input cells are shaded gold

Total NP&S Electric Transmission Revenues and Expenses

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
100	NP&S Transmission Revenue	\$66,830,059	20-RevenueCredits, L. 100, col 8	100
101	NP&S Transmission O&M Expense	\$22,180,350	WP_21-NPandS 2, Line 100, col 1	101
102	NP&S Transmission A&G Expense	\$743,874	WP_21-NPandS 2, Line 100, col 2	102
103	Total NP&S Transmission Expense	\$22,924,224	Line 101 + Line 102	103

Transmission Revenues and Expenses by Product Line

<u>Line</u>	<u>Product Line</u>	<u>Col 1</u> Note 1	<u>Col 2</u> Note 2	<u>Col 3</u> Col 1 - Col 2	<u>Col 4</u> Note 3 Adjusted	<u>Line</u>
200	Total	\$66,830,059	\$22,924,224	\$43,905,835	\$43,905,835	200
201	Wireline	\$9,152,799	\$1,327,171	\$7,825,628	\$7,825,628	201
202	Wireless	\$24,145,957	\$20,502,910	\$3,643,046	\$3,643,046	202
203	Land Use	\$0	\$0	\$0	\$0	203
204	Technology & Licenses	\$0	\$0	\$0	\$0	204
205	Maintenance & Consulting	\$1,333,689	\$1,094,142	\$239,547	\$239,547	205
206	SBA Amortization	\$32,197,614	\$0	\$32,197,614	\$32,197,614	206
207	...					207

Calculation of Pre-tax Revenue Allocation %

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
300	PTNR (Pre-tax net revenue)	\$43,905,835	Line 200, col 4	300
301	t = Composite state & federal tax rate	27.98%	1-BaseTRR, L. 402	301
302	k = The ratio of customer to shareholder after tax net revenues.	1	50%/50% = 1	302
303	PSA% (Pre-Tax Shareholder Percent of Net Revenues) = $1 / (1 + k - kt)$	58.13%	$1 / [1 + \text{Line } 302 - (\text{Line } 302 * \text{Line } 301)]$	303
304	CRC% (Customer Revenue Credit Percent of Net Revenues) = $1 - [1 / (1 + k - kt)]$	41.87%	1 - Line 303	304

Calculation of 50/50 After-Tax Sharing

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
400	Pre-tax Shareholder Allocation (PSA\$) = PTNR * PSA%	\$25,524,215	Line 300 * Line 303	400
401	State and Federal taxes = PSA\$ * t	\$7,142,594	Line 400 * Line 301	401
402	Shareholder Allocation	\$18,381,621	Line 400 - Line 401	402
403	Customer Revenue Credit (CRC\$) = PTNR * CRC%	\$18,381,621	Line 304 * Line 300	403

Notes:

- 1) Please see WP_21-NPandS 1 for Revenues by Product Line.
- 1) Please see WP_21-NPandS 2 for Expenses by Product Line.
- 3) Product Lines with negative Net Revenues are set to zero.

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Pacific Gas and Electric Company
Formula Rate Model
Schedule 22-TaxRates

TO Rate Year 2025 Annual Update
 Attach A_TO21 RateYear 2025 Model.xlsx

Schedule 22-TaxRates

Income Tax Rates

Input cells are shaded gold

Prior Year: 2023

Rate Year: 2025

1) Tax Rates for the Rate Year

<u>Line</u>	<u>Description</u>	<u>Value</u>	<u>Reference</u>	<u>Notes</u>	<u>Line</u>
100	Federal Income Tax Rate	21.00%	Internal Revenue Code (IRC) Section 11		100
101	State Franchise Tax Rate (California)	8.84%	California Rev. & Tax. Cd. § 23151		101
102	Federal Secondary	-1.86%	Negative Line 100 * Line 101	Reflects the federal tax deduction for state taxes which reduces the composite income tax rate	102
103	Composite Income Tax Rate	27.98%	Sum of Lines 100-102		103

2) Tax Rates for the Prior Year True-up

<u>Line</u>	<u>Description</u>	<u>Value</u>	<u>Reference</u>	<u>Notes</u>	<u>Line</u>
200	Federal Income Tax Rate	21.00%	Internal Revenue Code (IRC) Section 11		200
201	State Franchise Tax Rate (California)	8.84%	California Rev. & Tax. Cd. § 23151		201
202	Federal Secondary	-1.86%	Negative Line 200 * Line 201	Reflects the federal tax deduction for state taxes which reduces the composite income tax rate	202
203	Composite Income Tax Rate	27.98%	Sum of Lines 200-202		203

Notes:

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Pacific Gas and Electric Company
Formula Rate Model
Schedule 23-RetailSGTax

TO Rate Year 2025 Annual Update
Attach A_T021 Rate Year 2025 Model.xlsx

Schedule 23-RetailSGTax
Retail "South Georgia" Taxes
Input cells are shaded gold

Prior Year: 2023

1) Accumulated Deferred Income Taxes						
Line	Description	Col 1	Col 2	Col 3	Col 4	Col 5
				Values for Inputs to Sch. 1-BaseTRR	Values for Inputs to Sch. 3-True- upTRR	Col 6
					Source	Notes
100	End of Year Accumulated Deferred Income Taxes			\$18,906,946	\$18,906,946	WP_23-RetailSGTax 3
101	Beginning of Year Accumulated Deferred Income Taxes				\$20,784,382	WP_23-RetailSGTax 3
102	Average of BOY and EOY Accumulated Deferred Income Taxes				\$19,919,818	Line 414, col 9

2) Income Taxes						
Line	Description				Source	Notes
200	Federal Income Tax Rate		21.00%	21.00%	22-TaxRates, L. 100	
201	State Income Tax Rate		8.84%	8.84%	22-TaxRates, L. 101	
202	Composite Tax Rate		27.9836%	27.9836%	(Line 200 + Line 201) - (Line 200 * Line 201)	
203	Income Taxes:		\$3,076,518	\$3,101,673		
Income Taxes = [((RB * ER) + FPD) * (CTR/(1 - CTR))] + CO/(1 - CTR)]						
Where:						
204	RB = Rate Base		\$18,906,946	\$19,919,818	Line 100 or 102	
205	ER = Equity Rate of Return Including Common and Preferred Stock		6.39%	6.39%	Line 301 + Line 302	
206	CTR = Composite Tax Rate		27.98%	27.98%	Line 202	
207	CO = Credits and Other		\$1,877,437	\$1,877,437	WP_23-RetailSGTax 3	Note 3
208	FPD = Flowback and Permanent Tax Deductions		-	-		

3) ROE and Capitalization Calculations						
Line	Description	For Inputs to Sch. 1- BaseTRR	For Inputs to Sch. 3- True-upTRR	Source	Notes	Line
300	Weighted Cost of Long Term Debt	2.10%	2.10%	1-BaseTRR, L. 216 / 3-True-upTRR, L. 201		300
301	Weighted Cost of Preferred Stock	0.02%	0.02%	1-BaseTRR, L. 217 / 3-True-upTRR, L. 202		301
302	Weighted Cost of Common Stock	6.37%	6.37%	1-BaseTRR, L. 218 / 3-True-upTRR, L. 203		302
303	Cost of Capital Rate	8.50%	8.50%	Sum of Lines 300 to 302		303
304	Return on Capital: Rate Base times Cost of Capital Rate		\$1,606,276	\$1,692,326	Line 100 or 102 * Line 303	304
305	Total South Georgia Adjustment		\$4,682,794	\$4,793,999	Line 304 + Line 203	305

4) Tax Normalization Calculation Pursuant to Treas. Reg. §1.167(l)-1(h)(6); PLR 9313008; 9202029; 9224040; 201717008										
Line	Future Test Period	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
					See Note 4	See Note 5		Col 6 / Tot. Days	= Col 3 * Col 7	Col 9 Prior Mth + Col 8 Current Mth
			Mthly Deferred Tax Amount	Deferred Tax Balance			Days in Month	Number of Days Left in Period	Prorata Percentages	Monthly Prorata Amounts
400	Beginning Deferred Tax Balance (Line 101)			\$20,784,382				365	100.00%	\$20,784,382
401	January	2023	(\$156,453)	\$20,627,929				31	91.51%	(\$143,165)
402	February	2023	(\$156,453)	\$20,471,476				28	83.84%	(\$131,163)
403	March	2023	(\$156,453)	\$20,315,023				31	75.34%	(\$117,876)
404	April	2023	(\$156,453)	\$20,158,570				30	67.12%	(\$105,016)
405	May	2023	(\$156,453)	\$20,002,117				31	58.63%	(\$91,729)
406	June	2023	(\$156,453)	\$19,845,664				30	50.41%	(\$78,869)
407	July	2023	(\$156,453)	\$19,689,211				31	41.92%	(\$65,582)
408	August	2023	(\$156,453)	\$19,532,758				31	33.42%	(\$52,294)
409	September	2023	(\$156,453)	\$19,376,305				30	25.21%	(\$39,435)
410	October	2023	(\$156,453)	\$19,219,852				31	16.71%	(\$26,147)
411	November	2023	(\$156,453)	\$19,063,399				30	8.49%	(\$13,288)
412	December	2023	(\$156,453)	\$18,906,946				31	0.00%	\$0
413	Ending Balance (Line 100)			\$18,906,946						\$19,919,818
414									Weighted Average ADIT Balance:	\$19,919,818

- Notes:
- 1) The Source of the End of Year Accumulated Deferred Income Taxes can be found in the shaded area of WP_23-RetailSGTax 3
 - 2) The Source of the Beginning of Year Accumulated Deferred Income Taxes can be found in the shaded area of WP_23-RetailSGTax 3
 - 3) The Source of the Credits and Other can be found in the shaded area of WP_23-RetailSGTax 3
 - 4) The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.
 - 5) For January through December = previous month balance plus amount in Column 2.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 24-Allocators

TO Rate Year 2025 Annual Update
Attach A_TO21 RateYear 2025 Model.xlsx

Schedule 24-Allocators
Calculation of Allocation Factors
Input cells are shaded gold

Prior Year: 2023
Rate Year: 2025

Line	Description	Value	Reference	Notes	Line
Calculation of Prior Year Labor Allocation Factors					
100	Total Company Wages and Salaries	\$2,813,404,184	FF1 354-355, L. 65, col b		100
101	Electric A&G Wages and Salaries	\$487,399,655	FF1 354-355, L. 27, col b		101
102	Gas A&G Wages and Salaries	\$219,713,212	FF1 354-355, L. 61, col b		102
103	Cost Adjustment	(\$17,674,943)	WP_24-Allocators_Labor, L. 100, col 3		103
104	Total Company Wages and Salaries w/o A&G	\$2,088,616,374	(Line 100 + Line 103) - (Line 101 + Line 102)		104
105	Total Electric Department Wages and Salaries	\$2,088,481,005	FF1 354-355, L. 28, col b		105
106	Electric A&G Wages and Salaries	\$487,399,655	Line 101		106
107	Cost Adjustment	(\$11,260,949)	WP_24-Allocators_Labor, L. 100, col 5		107
108	Total Adjusted Electric Wages and Salaries w/o A&G	\$1,589,820,401	Line 105 - Line 106 + Line 107		108
109	Total Electric Department Labor Factor	76.12%	Line 108 / Line 104		109
Calculation of Prior Year Network Electric Transmission Labor Allocation Factors					
110	Total Adjusted Electric Wages and Salaries w/o A&G	\$1,589,820,401	Line 108		110
111	Network Electric Transmission Wages and Salaries	\$198,257,498	18-OandM, L. 100, col 13		111
112	Network Transmission Labor Factor (Total Electric)	12.47%	Line 111 / Line 110		112
113	Network Transmission Labor Factor (Total Company)	9.49%	Line 111 / Line 104		113
Calculation of Prior Year Plant Allocation Factors					
114	Network Transmission Gross Plant In Service including CGI Plant	\$17,507,781,906	7-PlantInService, L. 112, col 13 + 7-PlantInService, L. 401, col 3	Prior Year Dec	114
115	Total PG&E Company Gross Plant In Service	\$114,075,534,766	WP_7-PlantInService 5, L. 149, Col 10	Prior Year Dec	115
116	Network Transmission Plant Factor (Total Company)	15.35%	Line 114 / Line 115		116
117	Network Transmission Gross Plant In Service including CGI Plant	\$17,507,781,906	7-PlantInService, L. 112, col 13 + 7-PlantInService, L. 401, col 3	Prior Year Dec	117
118	Total PG&E Electric Plant In Service including CGI Plant	\$85,560,500,331	WP_7-PlantInService 5, L. 149, Col 8	Prior Year Dec	118
119	Network Transmission Plant Factor (Total Electric)	20.46%	Line 117 / Line 118		119
120	Network Transmission Plant - Functional Plant only	\$16,581,904,285	7-PlantInService, L. 112, col 13		120
121	Total Electric Transmission - Functional Plant only	\$17,470,209,524	6-PlantJurisdiction, L. 110, col 1 + col 3		121
122	Network Electric Transmission Plant Factor (Total Transmission)	94.92%	Line 120 / Line 121		122
Calculation of Prior Year High Voltage/Low Voltage Transmission Plant Allocation Factor					
123	Network Transmission Plant - Functional Plant only	\$16,581,904,285	7-PlantInService, L. 112, col 13	Prior Year Dec	123
124	High Voltage Plant	\$5,768,579,756	7-PlantInService, L. 212, col 13	Prior Year Dec	124
125	Low Voltage Plant	\$10,813,324,529	7-PlantInService, L. 312, col 13	Prior Year Dec	125
126	Allocation Factor to High Voltage (Prior Year)	34.79%	Line 124 / Line 123		126
127	Allocation Factor to Low Voltage (Prior Year)	65.21%	Line 125 / Line 123		127
Calculation of Rate Year High Voltage/Low Voltage Electric Transmission Plant Allocation Factor					
128	High Voltage Capital Additions	\$1,119,993,907	9-PlantAdditions, L. 223, col 2	Rate Year Dec	128
129	Low Voltage Capital Additions	\$1,509,685,676	9-PlantAdditions, L. 323, col 2	Rate Year Dec	129
130	High Voltage Rate Year Functional Plant	\$6,888,573,663	Line 124 + Line 128	Rate Year Dec	130
131	Low Voltage Rate Year Functional Plant	\$12,323,010,205	Line 125 + Line 129	Rate Year Dec	131
132	Network Electric Transmission Rate Year Functional Plant	\$19,211,583,868	Line 130 + Line 131	Rate Year Dec	132
133	Allocation Factor to High Voltage (Rate Year)	35.86%	Line 130 / Line 132	Rate Year Dec	133
134	Allocation Factor to Low Voltage (Rate Year)	64.14%	Line 131 / Line 132	Rate Year Dec	134
Calculation of Prior Year Blended Factors					
135	Network Transmission Blended Factor (Total Company)	12.42%	(50% * Line 113) + (50% *Line 116)		135
136	Network Transmission Blended Factor (Total Electric)	16.47%	(50% * Line 112) + (50% *Line 119)		136
Calculation of Prior Year Property Tax Allocation Factor					
137	Network Transmission Accumulated Depreciation including CGI	\$4,303,645,023	10-AccDep, L. 112, col 13 + 10-AccDep, L. 401, col 3		137
138	Total PG&E Electric Accumulated Depreciation including CGI	\$36,565,632,364	WP_10-AccDep 4, L. 149, Col 8		138
139	Network Transmission Net Plant in Service (Functional + CGI)	\$13,204,136,883	Line 117 - Line 137		139
140	Total PG&E Electric Net Plant in Service (Functional + CGI)	\$48,994,867,968	Line 118 - Line 138		140
141	Net Plant Property Tax Allocation Factor	26.95%	Line 139 / Line 140		141

Notes:

Pacific Gas and Electric Company
Formula Rate Model
Schedule 25-RFandUFactors

TO Rate Year 2025 Annual Update
Attach A_TO21 RateYear 2025 Model.xlsx

Schedule 25-RFandUFactors

Revenue Fees and Uncollectible Factors

Prior Year: 2023

Input cells are shaded gold

Line

Line

1) Approved Franchise Fee Factor(s)

	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>Franchise Fee Factor</u>	<u>Reference</u>	
100		Present	365	0.7889%	WP_25-RFandUFactors 1, L. 102	100
101	...					101

2) Approved San Francisco Gross Receipts Tax Factor(s)

	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>SFGR Tax Factor</u>	<u>Reference</u>	
200		Present	365	0.0203%	WP_25-RFandUFactors 2, L. 104	200
201	...					201

3) Approved Uncollectible Factor(s)

	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>Uncollectible Factor</u>	<u>Reference</u>	
300		Present	365	0.4769%	WP_25-RFandUFactors 3, L. 110	300
301	...					301

4) Calculation of Weighted Average RF&U Factors

400	Franchise Fee Factor	0.7889%	400
401	SFGR Tax Factor	0.0203%	401
402	Uncollectibles Factor	0.4769%	402

Notes:

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Pacific Gas and Electric Company
Formula Rate Model
Schedule 26-WholesaleTRRs

TO Rate Year 2025 Annual Update
Attach A_TO21_RateYear 2025 Model.xlsx

Schedule 26-WholesaleTRRs
High and Low Voltage Wholesale Revenue Requirement
Input cells are shaded gold

Rate Year: 2025

		Col 1	Col 2	Col 3			
		Allocation Factor to High	Allocation Factor to Low				
Line		Voltage (Rate Year)	Voltage (Rate Year)	Reference		Line	
1		35.86%	64.14%	24-Allocators, L. 133 and 134		1	
Rate Base							
Line	Description	High Voltage	Low Voltage	Total	Reference	Notes	Line
Plant							
100	Transmission Functional Plant	\$5,768,579,756	\$10,813,324,529	\$16,581,904,285	7-PlantInService, L. 212 and 312, col 13		100
101	Common + General + Intangible Plant	\$322,098,042	\$603,779,579	\$925,877,620	7-PlantInService, L. 401, col 4 and 5		101
102	Abandoned or Cancelled Projects	\$0	\$0	\$0	8-AbandonedProject, Lines 100 and 101, Col 11		102
103	Total Plant	\$6,090,677,798	\$11,417,104,108	\$17,507,781,906	Sum of Lines 100 to 102		103
Working Capital							
104	Materials and Supplies	\$39,924,486	\$74,839,291	\$114,763,776	13-WorkCap, L. 112, col 3 and col 4		104
105	Prepayments	\$11,846,331	\$21,191,973	\$33,038,304	Line 1 * 13-WorkCap, L. 217, col 5		105
106	Cash Working Capital	\$37,421,251	\$66,826,864	\$104,248,115	(Line 200 + line 200a + Line 201) / 8		106
107	Total Working Capital	\$89,192,068	\$162,858,127	\$252,050,195	Sum of Lines 104 to 106		107
Accumulated Depreciation Reserve							
108	Transmission Depreciation Reserve	(\$1,434,885,215)	(\$2,535,286,984)	(\$3,970,172,198)	10-AccDep, L. 212 and L. 312, col 13		108
109	Common + General + Intangible Depreciation Reserve	(\$116,009,871)	(\$217,462,953)	(\$333,472,824)	10-AccDep, L. 401, col 4 and col 5		109
110	Total Accumulated Depreciation Reserve	(\$1,550,895,086)	(\$2,752,749,937)	(\$4,303,645,023)	Line 108 + Line 109		110
111	Accumulated Deferred Income Taxes	(\$754,037,912)	(\$1,348,902,885)	(\$2,102,940,797)	Line 1 * 1-BaseTRR, L. 111c		111
112	Customer Advances	(\$72,144,908)	(\$129,060,454)	(\$201,205,362)	Line 1 * 1-BaseTRR, L. 112		112
113	Unfunded Reserves	(\$45,486,202)	(\$81,370,536)	(\$126,856,739)	Line 1 * 1-BaseTRR, L. 113		113
114	Other Regulatory Assets or Liabilities	\$0	\$0	\$0	Line 1 * 1-BaseTRR, L. 114		114
115	CWIP Incentive	\$0	\$0	\$0	Line 1 * 1-BaseTRR, L. 115		115
116	Rate Base	\$3,757,305,757	\$7,267,878,424	\$11,025,184,180	Sum of Lines 103, 107, 110 and Lines 111 to 115		116
Prior Year Transmission Revenue Requirement							
Line	Description	High Voltage	Low Voltage	Total	Reference	Notes	Line
200	O&M Expense	\$232,586,788.35	\$416,075,883	\$648,662,671	Line 1 * (18-OandM, L. 100, col 15 - L. 114, col 15)		200
200a	O&M Expense from Transmission of Electricity by Others	\$ 637,585	\$210,714	\$848,299	WP_26-WholesaleTRRs, L. 100, Col 3 and Col 4		200a
201	A&G Expense	\$66,145,633	\$118,328,315	\$184,473,948	Line 1 * 1-BaseTRR, L. 501		201
202	Network Upgrade Interest Expense	\$6,481,277	\$11,594,396	\$18,075,673	Line 1 * 1-BaseTRR, L. 502		202
203	Depreciation Expense (incl. Common + General + Intangible)	\$173,705,763	\$342,432,675	\$516,138,439	11-Depreciation, (L. 100, col 13 + L. 200, col 4), (L. 101, col 13 + L. 200, Col 5)		203
204	Depreciation rate adjustment	\$25,207,762	\$45,094,315	\$70,302,078	Line 1 * 1-BaseTRR, L. 504		204
205	Abandoned or Cancelled Projects Amortization Expense	\$0	\$0	\$0	8-AbandonedProject, Lines 100 and 101, Col 7		205
206	Return on Capital	\$319,209,059	\$617,456,439	\$936,665,498	(Line 116 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedProject, L. 100 and L. 101, col 11)		206
207	Other Taxes	\$50,571,346	\$90,467,380	\$141,038,725	Line 1 * 1-BaseTRR, L. 507		207
208	Income Taxes	\$87,910,244	\$157,263,155	\$245,173,399	Line 1 * 1-BaseTRR, L. 508		208
209	Revenue Credits	(\$9,232,049)	(\$6,431,575)	(\$15,663,624)	Negative, 20-RevenueCredits, L. 100, col 5 + L. 1001, col 3 and L. 100, col 6 + L. 1001, col 4.	Note 1	209
210	NP&S Credit	(\$6,590,979)	(\$11,790,642)	(\$18,381,621)	Line 1 * 1-BaseTRR, L. 510		210
211	Amortization and Regulatory Debits/Credits	\$0	\$0	\$0	Line 1 * 1-BaseTRR, L. 511		211
212	Total without FF, Uncollectibles, and South Georgia	\$946,632,430	\$1,780,701,055	\$2,727,333,485	Sum of Lines 200 to Line 211		212
213	Total SFGR Tax and Franchise Fees	\$7,660,369	\$14,409,845	\$22,070,214	Line 212 * (1-BaseTRR, L. 513 + L. 514)		213
214	Self-Insurance including SFGR tax and Franchise, w/o Uncollectibles	\$36,982,325.84	\$66,157,901.62	\$103,140,227	Line 1 * 1-BaseTRR, L. 521		214
215	ITRR	\$131,959,893	\$236,063,834	\$368,023,727	Line 1 * 1-BaseTRR, L. 601		215
216	True-up Adjustment	(\$122,214,168)	(\$218,629,649)	(\$340,843,817)	Line 1 * 1-BaseTRR, L. 602		216
217	Wholesale Base TRRs	\$1,001,020,850	\$1,878,702,987	\$2,879,723,837	Sum of Lines 212 to Line 216		217
218	Wholesale TRBAA	(\$180,553,564)	(\$138,350,430)	(\$318,903,994)	ER25-15-000, accepted by FERC on 11/25/2024, effective 1/1/2025.		218
219	Standby Revenue Credit	(\$3,394,479)	(\$6,072,403)	(\$9,466,882)	Negative, Line 1 * (29-RetailRates-1, L. 118, col (A) * 50%		219
220	Total Wholesale TRRs	\$817,072,807	\$1,734,280,154	\$2,551,352,961	Sum of Lines 217 to Line 219		220

Notes:

1. The Revenue Credits for Rate Year includes the gain from sale of San Francisco General Office allocated to Electric Network Transmission. It is a one-time event for rate year 2024.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 27-WholesaleRates

TO Rate Year 2025 Annual Update
Attach A_TO21 RateYear 2025 Model.xlsx

Schedule 27-WholesaleRates
Calculation of PG&E Wholesale Rates

Rate Year: 2025

Input cells are shaded gold

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
Calculation of High Voltage Access Charge					
100	High Voltage TRR	\$817,072,807	26-WholesaleTRRs, L. 220, col 1		100
101	Gross Load (MWh)	90,085,987	28-GrossLoad, L. 104 / 1000		101
102	High Voltage Access Charge (\$/MWh)	\$9.0699	Line 100 / Line 101		102
Calculation of Low Voltage Access Charge					
200	Low Voltage TRR	\$1,734,280,154	26-WholesaleTRRs, L. 220, col 2		200
201	Gross Load (MWh)	90,085,987	28-GrossLoad, L. 104 / 1000		201
202	Low Voltage Access Charge (\$/MWh)	\$19.2514	Line 200 / Line 201		202

Notes:
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Pacific Gas and Electric Company
Formula Rate Model
Schedule 28-GrossLoad

TO Rate Year 2025 Annual Update
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Schedule 28-GrossLoad

Calculation of Gross Load at the CAISO Interface (Area Out)

Rate Year: 2025

Input cells are shaded gold

Instructions:

1) Input the gross load data and loss factor from the Gross Load Workpapers.

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
100	Energy at generator (kWh)	92,225,508,191	WP_28-GrossLoad 1, L. 102, col 2		100
101	Energy loss factor area out	0.96528	WP_28-GrossLoad 7, L. 102, col 4		101
102	Retail energy at local (area out) (kWh)	89,023,438,547	Line 100 * Line 101		102
103	Helms Pumped Storage: Pumping Load (10 Yr Avg) (kWh)	1,062,548,743	WP_28-GrossLoad 6, L. 110		103
104	Gross Load at Area Out (kWh)	90,085,987,290	Line 102 + Line 103		104
105	Gross Load Forecast was Approved on:	9/11/2024			105

Notes:

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Pacific Gas and Electric Company
Formula Rate Model
Schedule 29-RetailRates-1

TO Rate Year 2025 Annual Update
Attach A_TO21 RateYear 2025 Model.xlsx

Schedule 29-RetailRates-1

Proposed Retail Rates

Rate Design

Input cells are shaded gold

Current Year for Forecast Billing Determinants
5 Yr. Historical Avg. Data for 12-CP Allocation of TRR to Customer Class

Line	Code	Class Name	Col 1	Col 2	Col 3	Col 4	Col 5	Line
			Note 1 Adjusted 12-CP Cost Allocation	Note 2 Forecast Billing Determinants Billing Units	= col 1/col 2 Retail Rate	Note 3 Annual Sales (kWh)	= col 1/col 4 Average Rate (\$/kWh)	
100	RES-	Residential	\$1,355,499,734	26,463,071,045 kWh	\$0.05122 /kWh	26,463,071,045	\$0.05122	100
101	A1/B1-	Small L&P	\$267,822,213	7,504,962,749 kWh	\$0.03569 /kWh	7,504,962,749	\$0.03569	101
102	A10/B10-	Medium L&P		27,369,936 kW-mo		7,295,088,083	\$0.03914	102
103	E19/B19-	At Transmission		111,335 kW-mo		39,161,350	\$0.02966	103
104	E19/B19-	At Primary		3,604,211 kW-mo		1,330,173,682	\$0.02826	104
105	E19/B19-	At Secondary		35,461,859 kW-mo		13,018,117,362	\$0.02842	105
106	Medium Light and Power		\$694,176,347	66,547,341 kW-mo	\$10.43 /kW-mo			106
107	STL-	Streetlights	\$7,333,348	242,630,526 kWh	\$0.03022 /kWh	242,630,526	\$0.03022	107
108	AGA-	AG: A Schedules		433,068,653 kWh		433,068,653	\$0.03216	108
109	AGB/C-	AG: B Schedules		5,414,659,050 kWh		5,414,659,050	\$0.03216	109
110	Agriculture		\$188,080,461	5,847,727,703 kWh	\$0.03216 /kWh			110
111	E20/B20-	At Transmission		11,091,264 kW-mo		5,554,600,700	\$0.02546	111
112	E20/B20-	At Primary		13,545,404 kW-mo		6,305,672,101	\$0.02739	112
113	E20/B20-	At Secondary		4,089,537 kW-mo		1,804,733,218	\$0.02889	113
114	Schedule E-20		\$366,294,785	28,726,205 kW-mo	\$12.75 /kW-mo			114
115	STB/SB-	At Transmission		7,231,268 kW-mo		543,757,586	\$0.03259	115
116	STB/SB-	At Primary		510,758 kW-mo	50% Volumetric Charge \$0.01646 /kWh	25,391,290	\$0.04086	116
117	STB/SB-	At Secondary		62,892 kW-mo	50% Reservation Charge \$1.43 /.85*kW-mo	5,957,946	\$0.02926	117
118	Standby Service		\$18,933,764	7,804,918 kW-mo		575,106,822	\$0.03292	118
119	Total	Rate Design:	\$2,898,140,653			75,981,045,340	\$0.03814	119

Notes:

1) Adjusted 12-CP Cost Allocations are from 29-RetailRates-2, col 8.

2) Forecast kWh Billing Determinates are from 29-RetailRates-2, col 2. Forecast kW-mo. Billing Determinants are detailed in WP_29-RetailRates 8 (A-10, E-19, E-20 and Standby Reservation).

3) Forecast kWh Annual Sales are from 29-RetailRates-2, col 2.

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Pacific Gas and Electric Company
Formula Rate Model
Schedule 29-RetailRates-2

TO Rate Year 2025 Annual Update
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Schedule 29-RetailRates-2
Proposed Allocations & Revenues
Rate Design Calculations Based on 12-CP Method
Input cells are shaded gold

Current Year for Forecast Billing Determinants
5 Yr. Historical Avg.

Line	Code	Class Name	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Line
			Note 1 Recorded Avg. 5-Year Historical (kWh)	Note 2 Forecast Sales (kWh)	Note 3 Recorded Avg. 5-Year Historical (kW)	= (col 2/col 1) * col 3 Coincident Demands Scaled to (kW)	Note 4 Demand Loss Factors	= col 4 * col 5 Coincident Demands (adjusted for losses) (kW)	= col 6/ sum col 6 Percent of Coin. Peak (w/losses)	Adjusted Cost Alloc. Factors (w/standby) scale to 100%	= col 7 * TRR Adjusted 12-CP Cost Allocation (\$)	
100	RES-	Residential	27,669,029,869	26,463,071,045	72,762,670	69,591,298	1.13848	79,228,260	47.08%	46.77%	\$1,355,499,734	100
			MARL Sales: 222,188									
101	A1/B1-	Small L&P	7,629,683,110	7,504,962,749	13,978,483	13,749,981	1.13848	15,654,070	9.30%	9.24%	\$267,822,213	101
102	A10/B10-	Medium L&P	7,705,064,381	7,295,088,083	13,439,848	12,724,731	1.13848	14,486,845				102
103	E19/B19-	At Transmission	35,869,244	39,161,350	53,958	58,910	1.04351	61,473				103
104	E19/B19-	At Primary	1,133,715,457	1,330,173,682	1,795,246	2,106,339	1.07414	2,262,511				104
105	E19/B19-	At Secondary	11,827,648,295	13,018,117,362	18,964,176	20,872,946	1.13848	23,763,420				105
106		Medium Light and Power	20,702,297,377	21,682,540,476	34,253,228	35,762,927		40,574,249	24.11%	23.95%	\$694,176,347	106
107	STL-	Streetslights	250,646,112	242,630,526	388,932	376,494	1.13848	428,630	0.25%	0.25%	\$7,333,348	107
108	AGA-	AG: A Schedules	495,640,360	433,068,653	764,148	667,679	1.13848	760,139				108
109	AGB/C-	AG: B Schedules	5,772,484,051	5,414,659,050	9,582,355	8,988,364	1.13848	10,233,067				109
110		Agriculture	6,268,124,412	5,847,727,703	10,346,503	9,656,043		10,993,206	6.53%	6.49%	\$188,080,461	110
111	E20/B20-	At Transmission	5,894,110,827	5,554,600,700	8,575,227	8,081,281	1.04351	8,432,892				111
112	E20/B20-	At Primary	6,313,300,140	6,305,672,101	9,358,340	9,347,033	1.07414	10,040,058				112
113	E20/B20-	At Secondary	2,136,202,145	1,804,733,218	3,053,354	2,579,573	1.13848	2,936,790				113
114		Schedule E-20/B-20	14,343,613,112	13,665,006,019	20,986,921	20,007,886		21,409,741	12.72%	12.64%	\$366,294,785	114
115		Total - Full Requirements	76,863,393,993	75,405,938,519	152,716,737	149,144,628		168,288,158	100.00%	99.35%	\$2,879,206,889	115
116	STB/SB-	At Transmission	547,324,867	543,757,586	639,043	634,878	1.04351	662,501				116
117	STB/SB-	At Primary	26,989,497	25,391,290	36,361	34,207	1.07414	36,744				117
118	STB/SB-	At Secondary	3,564,292	5,957,946	4,415	7,380	1.13848	8,402				118
119		Standby	577,878,656	575,106,822	679,819	676,465		707,647		0.65%	\$18,933,764	119
120		Totals - Retail	77,441,272,649	75,981,045,340	153,396,556	149,821,094		168,995,804		100.00%	\$2,898,140,653	120
121		Source: Base Transmission Revenue Requirement (TRR) 1-BaseTRR, L. 704 =									\$2,898,140,653	121

Notes:

- Recorded sales (kWh) and 5-Year Average are from WP_29-RetailRates 4; 5; and 5a.
 - Forecast kWh Billing Determinates are from WP_29-RetailRates 8 and 9 and approved by the CPUC in D.19-02-023.
 - Recorded monthly contribution coincident system peak (12-CP) data (kW) and 5-Year Average are from WP_29-RetailRates 3; 3a; and 4.
 - Demand loss factors are based on system losses at PG&E's Transmission, Primary and Secondary Distribution voltage levels of service.
 - Medium Light and Power Line 106 is a subtotal of Lines 102 through 105; Agriculture Line 110 is a subtotal of Lines 108 and 109; Schedule E-20 Line 114 is a subtotal of Lines 111 through 113; Total - Full Requirements Line 115 is a subtotal of Lines 100, 101, 106, 107, 110 and 114; Standby Line 119 is a subtotal of Lines 116 through 118; Totals - Retail Line 120 is a total of Line 115 and 119.
- ...

Pacific Gas and Electric Company
Formula Rate Model
Schedule 30-WFSelfInsurance

TO Rate Year 2025 Annual Update
Attach A_TO21 RateYear 2025 Model.xlsx

Schedule 30-WFSelfInsurance
Wildfire Self-Insurance
Input cells are shaded gold

Rate Year: 2025
Prior Year: 2023

Rate Year Electric Transmission Network Wildfire Self-Insurance Revenue Requirement

Line	Col 1 Description	Col 2 Amount	Col 3 Source	Line
Wildfire Self-Insurance Initial Funding- See Note 1				
100	Annual Wildfire Self-insurance Initial Funding on Electric Basis	\$ 500,000,000	WP_30-WFSelfInsurance 1, Line 100	100
101	Network Transmission Plant Factor (Total Electric)	20.46%	24-Allocators, Line 119	101
102	Electric Transmission Network Wildfire Self-insurance Initial Funding	\$ 102,312,293	Line 100 * Line 101	102
Wildfire Self-Insurance Initial Funding Catch Up Related to 2024 Suspension, If Applicable- See Note 2				
103	Annual Wildfire Self-insurance Initial Funding on Electric Basis	\$ -	TO21 RY 2024, Schedule 30-WFSelfInsurance, Line 100, Col 2	103
104	Number of months of Suspension	-		104
105	Network Transmission Plant Factor (Total Electric)	20.46%	24-Allocators, Line 119	105
106	Electric Transmission Network Wildfire Self-Insurance Initial Funding Catch Up Related to 2024 to be included in 2025 Rates	\$ -	Line 103 / 12 * Line 104 * Line 105	106
107	Total Electric Transmission Network Wildfire Self-Insurance Initial Funding	\$ 102,312,293	Line 102 + Line 106	107
Wildfire Self-Insurance Replenishment Funding				
200	Prior Year wildfire injuries and damages expenses covered by wildfire self-insurance on electric basis	\$ -	Note 5	200
201	Prior Year wildfire related outside legal fees covered by wildfire self-insurance on electric basis	\$ -	Note 5	201
202	Other Prior Year applicable self-insurance costs on electric basis - See Note 3	\$ -	WP_30-WFSelfInsurance 1, Line 300, Col 3	202
203	Less: Deductible on electric basis (shows as negative #)	\$ -	WP_30-WFSelfInsurance 1, Line 400, Col 2	203
204	Net Prior Year wildfire liability related expenses on electric basis	\$ -	Lines 200 + 201 + 202 + 203	204
205	Network Transmission Plant Factor (Total Electric)	20.46%	24-Allocators, Line 119	205
206	Net Electric Transmission Network share of wildfire liability related expenses	\$ -	Line 204 * Line 205	206
Less: Investment income, net of fees, allocated to electric transmission network (show as negative #), including carry over amounts not previously included in determining replenishment funding - See Note 4				
207		\$ -	WP_30-WFSelfInsurance 1, Line 214, Col 6	207
208	Calculated Electric Transmission Network wildfire self-insurance replenishment funding	\$ -	Line 206 + Line 207 If Line 208 > \$0, Line 209 = Line 208. If Line 208 < or = \$0, Line 209 = \$0.	208
209	Final Rate Year Electric Transmission Network Wildfire Self-Insurance Replenishment Funding	\$ -		209

- Notes:
- 1 The initial wildfire funding contribution in 2024 and 2025 to achieve electric transmission network's share of the \$1 billion of available wildfire self-insurance over two years.
 - 2 2024 initial wildfire funding contribution catch up in 2025 for electric transmission network's share of wildfire self-insurance initial funding if FERC suspends the TO21 Formula Rate beyond January 1, 2024.
 - 3 Other applicable self-insurance costs refer to costs that are reimbursable under regular commercial policies but not recorded in Account 923 and 925.
 - 4 The monthly total investment income earned for the captive will be allocated to CPUC and FERC jurisdictional customers based on their respective self-insurance balance at the beginning of the month in the captive.
 - 5 No injuries and damages expenses and outside legal fee incurred in 2023 for wildfire related costs reimburseable under Wildfire Self-Insurance Program.
 - ...

Pacific Gas and Electric Company
Formula Rate Model
Schedule 31-COO

TO Rate Year 2025 Annual Update
Attach A_TO21 RateYear 2025 Model.xlsx

Schedule 31-COO

Cost of Ownership Rates

Rate Year: 2025

Input cells are shaded gold

1) Monthly Cost of Ownership Rates

<u>Line</u>			<u>Source</u>	<u>Line</u>
100	Monthly Customer Financed Cost of Ownership Rate:	0.61%	Line 216	100
101	Monthly Utility Financed Cost of Ownership Rate:	1.44%	Line 310	101

2) Calculation of the Customer Financed Cost of Ownership Rates

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
200	Total Transmission O&M	\$649,510,970	1-BaseTRR, Line 500	200
201	Total A&G Excluding Franchise Expense	\$184,473,948	1-BaseTRR, Line 501	201
202	Total Other Taxes (Property, Payroll, and Business)	\$141,038,725	1-BaseTRR, Line 507	202
203	Total Self-Insurance w/o SFGR Tax and Franchise Tax	\$102,312,293	1-BaseTRR, Line 519	203
204	Total Network Transmission CGI Depreciation Expense	\$61,024,630	11-Depreciation, Line 200, Col 3	204
205	Return	\$936,665,498	1-BaseTRR, Line 506	205
206	Federal and State Income Tax Allowable	\$245,173,399	1-BaseTRR, Line 508	206
207	Total Transmission Return and Income Tax	\$1,181,838,897	Line 205 + Line 206	207
208	Gross Transmission General and Common Plant	\$925,877,620	1-BaseTRR, Line 101	208
209	Total Gross Transmission Plant in Service including CGI	\$17,507,781,906	1-BaseTRR, Line 103	209
210	Transmission General and Common Plant Return and Income Tax	\$62,500,104	Line 207 * (Line 208 / Line 209)	210
211	Transmission Revenue Requirement with Capital Contribution w/o Franchise & SFGR Tax Requirement	\$1,200,860,669	Sum of Lines 200 through Line 204 + Line 210	211
212	Franchise & SFGR Tax Requirement	\$9,717,643	Line 211 * (1-BaseTRR, Line 513 + 1-BaseTRR, Line 514)	212
213	Transmission Revenue requirement with Capital Contribution and Franchise & SFGT Tax Requirement	\$1,210,578,312	Line 211 + Line 212	213
214	Transmission Functional Gross Plant	\$16,581,904,285	1-BaseTRR, Line 100	214
215	Annual Transmission Carrying Percentage with Capital Contribution and Franchise Fee and SFGR Tax Requirement	7.30%	Line 213 / Line 214	215
216	Monthly Transmission Carrying Percentage with Capital Contribution and Franchise & SFGR Tax Requirement	0.61%	Line 214 / 12 months	216

3) Calculation of the Utility Financed Cost of Ownership Rates

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
300	Total Transmission O&M	\$649,510,970	1-BaseTRR, Line 500	300
301	Total A&G Excluding Franchise Expense	\$184,473,948	1-BaseTRR, Line 501	301
302	Total Other Taxes (Property, Payroll, and Business)	\$141,038,725	1-BaseTRR, Line 507	302
303	Total Self-Insurance w/o SFGR Tax and Franchise Tax	\$102,312,293	1-BaseTRR, Line 519	303
304	Total Network Transmission Depreciation Expense including CGI	\$586,440,516	1-BaseTRR, Line 503 + 1-BaseTRR, Line 504	304
305	Return	\$936,665,498	1-BaseTRR, Line 506	305
306	Federal and State Income Tax Allowable	\$245,173,399	1-BaseTRR, Line 508	306
307	Franchise & SFGR Tax Requirement	\$23,027,379	Sum of Lines 300 through Line 306 * (1-BaseTRR, Line 513 + 1-BaseTRR, Line 514)	307
308	Transmission Functional Gross Plant	\$16,581,904,285	1-BaseTRR, Line 100	308
309	Annual Transmission Carrying Percentage without Capital Contribution	17.30%	Sum of Lines 300 through Line 307 / Line 308	309
310	Monthly Transmission Carrying Percentage without Capital Contribution	1.44%	Line 309 / 12 months	310

Notes:

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Pacific Gas and Electric Company
Formula Rate Model
Schedule 32-CWIPIncentive

Schedule 32-CWIPIncentive
CWIP Incentive - Recorded CWIP for Projects Approved for CWIP Incentive
Input cells are shaded gold

Prior Year: 2023

This Schedule presents the amount of prior year (and December of prior year minus 1) Construction Work in Progress (CWIP) for projects that have received Commission approval to include CWIP in Rate Base.

1) Prior Year (and December of prior year minus 1) Monthly Ending CWIP included in Rate Base

Recorded CWIP balances are extracted from Powerplan, PG&E's fixed asset system of record, by querying by Planning Order or other criteria.
PG&E will add additional rows as needed.

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	
Line				2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	13-Month	Line
100		Total Eligible CWIP (from below):		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average	100
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Project	Description	% of CWIP Eligible	2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023		
200	...	...		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		200
201	...	...																201

Notes:

1) PG&E did not receive FERC approval for CWIP Incentive treatment for any projects to be included in 2023.