

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

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

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**Attachment 2: Model**

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**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.

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Formula Rate Model  
Schedule 1-BaseTRR

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Base Transmission Revenue Requirement

Rate Year: 2021

Input cells are shaded gold

Prior Year: 2019

1) Rate Base					
Line	Description	Values	Source	Notes	Line
	<u>Plant</u>				
100	Transmission Plant	\$12,725,097,015	7-PlantInService, L. 112, col 13	End of Year Value	100
101	Common + General + Intangible Plant	\$1,110,271,735	7-PlantInService, L. 701, col 1	End of Year Value	101
102	Abandoned Plant	\$23,561,705	8-AbandonedPlant, L. 102, col 11	End of Year Value	102
103	<b>Total Plant</b>	<b>\$13,858,930,454</b>	Sum of Lines 100 to 102		103
	<u>Working Capital</u>				
104	Materials and Supplies	\$87,359,221	13-WorkCap, L. 112, col 2	End of Year Value	104
105	Prepayments	\$35,441,919	13-WorkCap, L. 217, col 5	End of Year Value	105
106	Cash Working Capital	\$58,922,541	(Line 500 + Line 501) / 10		106
107	<b>Total Working Capital</b>	<b>\$181,723,681</b>	Sum of Lines 104 to 106		107
	<u>Accumulated Depreciation Reserve</u>				
108	Transmission Depreciation Reserve	(\$3,012,158,282)	10-AccDep, L. 112, col 13	Negative End of Year Value	108
109	Common + General + Intangible Depreciation Reserve	(\$379,893,937)	10-AccDep, L. 701, col 1	Negative End of Year Value	109
110	<b>Total Accumulated Depreciation Reserve</b>	<b>(\$3,392,052,219)</b>	Line 108 + Line 109		110
111 a	<b>Accumulated Deferred Income Taxes</b>	(\$1,423,036,559)	14-ADIT, L. 104, col 2	End of Year Value	111 a
111 b	<b>Excess Accumulated Deferred Income Taxes</b>	(\$556,726,245)	17-RegAssets-1, L. 201	End of Year Value	111 b
111 c	<b>Total Excess and Accumulated Deferred Income Taxes</b>	<b>(\$1,979,762,804)</b>	Line 111a + Line 111b	End of Year Value	111 c
112	<b>Network Upgrade Credits (Customer Advances)</b>	(\$174,982,313)	15-NUC, L. 103	Negative End of Year Value	112
113	<b>Unfunded Reserves</b>	(\$17,836,280)	16-UnfundedReserves, L. 101, col 2	End of Year Value	113
114	<b>Other Regulatory Assets or Liabilities</b>	\$0	17-RegAssets-1, L. 100	End of Year Value	114
115	<b>Rate Base</b>	<b>\$8,476,020,519</b>	Sum of Lines 103, 107, 110 and Lines 111c to 114		115
2) ROE and Capitalization Calculations					
Line	Description	Values	Source	Notes	Line
	<u>Debt</u>				
200	Long Term Debt Amount	\$ 19,830,937,825	5-CostofCap-1, L. 110		200
201	Long Term Debt Cost Percentage	4.14%	5-CostofCap-3, L. 114		201
202	<b>Cost of Long Term Debt</b>	<b>\$821,000,826</b>	Line 200 * Line 201		202
	<u>Preferred Stock</u>				
203	Preferred Stock Amount	\$252,054,300	5-CostofCap-1, L. 114		203
204	Preferred Stock Cost Percentage	5.52%	5-CostofCap-4, L. 106		204
205	<b>Cost of Preferred Stock</b>	<b>\$13,916,319</b>	Line 203 * Line 204		205
	<u>Equity</u>				
206	Common Stock Equity Amount	\$ 5,142,214,304	5-CostofCap-1, L. 120		206
207	<b>Total Capital</b>	<b>\$25,225,206,430</b>	Line 200 + Line 203 + Line 206		207
	<u>Capital Percentages</u>				
208	Long Term Debt Capital Percentage	49.75%	Set at 49.75	Global Settlement Value	208
209	Preferred Stock Capital Percentage	0.50%	Set at 0.5%	Global Settlement Value	209
210	Common Stock Capital Percentage	49.75%	Set at 49.75	Global Settlement Value	210
	<u>Annual Cost of Capital Components</u>				
211	Long Term Debt Cost Percentage	4.14%	Line 201		211
212	Preferred Stock Cost Percentage	5.52%	Line 204		212
213	<b>Total Return on Common Equity</b>	<b>10.45%</b>	Sum Lines 214 and 215		213
214	PG&E Return on Common Equity	10.45%	PG&E ROE	Note 1	214
215	FERC ISO Participation Incentive Adder	0.00%		Note 2	215
	<u>Calculation of Cost of Capital Rate</u>				
216	Weighted Cost of Long Term Debt	2.06%	Line 208 * Line 211		216
217	Weighted Cost of Preferred Stock	0.03%	Line 209 * Line 212		217
218	Weighted Cost of Common Stock	5.20%	Line 210 * Line 213		218
219	<b>Cost of Capital Rate</b>	<b>7.29%</b>	Sum of Lines 216 to 218		219
220	<b>Equity Rate of Return Including Common and Preferred Stock</b>	<b>5.23%</b>	Line 217 + Line 218		220
221	<b>FERC Participation Incentive Rate of Return</b>	<b>0.00%</b>	Line 210 * Line 215		221
222	Return on Capital: Rate Base times Cost of Capital Rate	\$617,573,941	Line 219 * Line 115		222
223	Remove Return on Abandoned Plant from FERC Participation Incentive	\$0	Line 102 * Line 221		223
224	<b>Total Return on Capital</b>	<b>\$617,573,941</b>	Line 222 - Line 223		224
3) Other Taxes					
Line	Description	Values	Source	Notes	Line
	<u>Property Taxes</u>				
300	Sub-Total Local Taxes	\$357,552,250	FF1 263, L. 13, col i		300
301	Property Tax Allocation Factor	29.09%	24-Allocators, L. 141		301
302	<b>Total Transmission Property Taxes</b>	<b>\$104,000,362</b>	Line 300 * Line 301		302
	<u>Payroll Tax Expense</u>				
303	Fed Ins Cont Amt -- Current	\$80,927,432	FF1 263, L. 1, col i		303
304	CA SUI Current	\$5,388,337	FF1 263, L. 9, col i		304
305	Fed Unemp Tax Act- Current	\$720,748	FF1 263, L. 3, col i		305
306	Business Taxes	(\$1,578,233)	WP_1-BaseTRR_Pyrl_Tax 2, L. 105	Portion of FF1, 263.14i Total	306
307	SF Pyrl Exp Tx	\$1,670,433	WP_1-BaseTRR_Pyrl_Tax 2, L. 106	Portion of FF1, 263.14i Total	307
308	<b>Total Electric Payroll Tax Expense</b>	<b>\$87,128,717</b>	Sum of Lines 303 to 307		308
309	Network Transmission Labor as a % of Total Electric Labor Allocation Factor	10.62%	24-Allocators, L. 112		309
310	<b>Total Transmission Payroll Tax Expense</b>	<b>\$9,256,520</b>	Line 309 * Line 308		310

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Schedule 1-BaseTRR

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Base Transmission Revenue Requirement				Rate Year: 2021
Input cells are shaded gold				Prior Year: 2019
311	Total Other Taxes	\$113,256,882	Line 302 + Line 310	311
4) Income Taxes				
Line	Description	Values	Source	Notes
400	Federal Income Tax Rate	21.00%	22-TaxRates, L. 100	
401	State Income Tax Rate	8.84%	22-TaxRates, L. 101	
402	Composite Tax Rate	27.98%	(Line 400 + Line 401) - (Line 400 * Line 401)	
Calculation of Flowthrough and Permanent Tax Deductions (FPD):				
403	Book Depreciation of AFUDC Equity Book Basis	\$12,336,006	WP_1-BaseTRR_Tax 1, L. 100	
404	Flowthrough and Permanent Tax Deductions	\$12,336,006	Line 403	
Calculation of Credits and Other (CO):				
405	Amortization of Excess Deferred Tax Liability	(\$22,039,169)	WP_1-BaseTRR_Tax 3, L. 100	Note 3
406	Federal and State Tax Credits	(\$408,995)	WP_1-BaseTRR_Tax 2, L. 103	
407	Credits and Other	(\$22,448,164)	Line 405 + Line 406	
408	Income Taxes:	\$145,759,253	Line 409	
409	Income Taxes = [((RB * ER) + FPD - RAP) * (CTR/(1 - CTR))] + CO/(1 - CTR)]			
Where:				
410	RB = Rate Base	\$8,476,020,519	Line 115	
411	ER = Equity Rate of Return Including Common and Preferred Stock	5.23%	Line 220	
412	CTR = Composite Tax Rate	27.98%	Line 402	
413	CO = Credits and Other	(\$22,448,164)	Line 407	
414	FPD = Flowback and Permanent Tax Deductions	\$12,336,006	Line 404	
415	RAP = Return on Abandoned Plant From CAISO Participation Incentive	\$0	Line 223	
5) Prior Year Transmission Revenue Requirement				
Line	Description	Values	Source	Notes
Prior Year TRR Components				
500	O&M Expense	\$478,103,352	18-OandM, L. 100, col 15	
501	A&G Expense	\$111,122,056	19-AandG, L. 221	
502	Network Upgrade Interest Expense	\$6,343,239	15-NUC, L. 106	
503	Depreciation Expense (incl. Common + General + Intangible)	\$392,987,975	11-Depreciation, L. 102, col 13 + L. 500, col 1	
504	Depreciation Expense - Rate Adjustment	\$34,105,254	11-Depreciation, L. 902	
505	Abandoned Plant Amortization Expense	\$63,333	8-AbandonedPlant, L. 102, col 7	
506	Return on Capital	\$617,573,941	Line 224	
507	Other Taxes	\$113,256,882	Line 311	
508	Income Taxes	\$145,759,253	Line 408	
509	Revenue Credits	(\$15,775,629)	20-RevenueCredits, L. 100, col 7	Negative Value
510	NP&S Credit	(\$14,984,507)	21-NP&S, L. 403	Negative Value
511	Amortization and Regulatory Debits/Credits	\$0	17-RegAssets-1, L. 102	Note 4
512	Total without FF, Uncollectibles, and South Georgia	\$1,868,555,150	Sum of Lines 500 to Line 511	
SFGR Tax and Franchise Fees				
513	Franchise Fees Factor	0.9880%	25-RFandUFactors, L. 400	
514	SFGR Tax Factor	0.0454%	25-RFandUFactors, L. 401	
515	Total SFGR Tax and Franchise Fees	\$19,309,304	Line 512 * (Line 513 + Line 514)	
516	Prior Year TRR	\$1,887,864,454	Line 512 + Line 515	
6) Wholesale Base Transmission Revenue Requirement				
Line	Description	Values	Source	Notes
600	Prior Year TRR	\$1,887,864,454	Line 516	
601	ITRR	\$355,018,149	2-ITRR, L. 209	
602	Annual True-up Adjustment	(\$40,890,095)	4-ATA, L. 400	
603	Wholesale Base Transmission Revenue Requirement	\$2,201,992,508	Sum of Lines 600 to Line 602	
7) Base Transmission Revenue Requirement				
Line	Description	Values	Source	Notes
700	Uncollectibles Factor	0.3010%	25-RFandUFactors, L. 402	
701	Uncollectibles Expense	\$6,628,992	Line 700 * Line 603	
702	Retail (South Georgia) Tax Adjustment	\$5,068,200	23-RetailSGTax, L. 305, col 3	
703	Wholesale Base Transmission Revenue Requirement	\$2,201,992,508	Line 603	
704	Retail Base Transmission Revenue Requirement	\$2,213,689,701	Sum of Lines 701 to Line 703	

Notes:

- 1) Global Settlement Value. The ROE is inclusive of all ROE-related incentives, current or future, during the Term of this Settlement.
- 2) Global Settlement Value. Per Settlement, no additional CAISO incentive to be added to the ROE of 10.45% during the Term of this Settlement.
- 3) The 'Amortization of Excess Deferred Tax Liability' amount was included in the TO19 Settlement filed on September 21, 2018 and approved by the Commission on December 20, 2018 in 165 FERC ¶ 61,244 (2018).
- 4) For FERC authorized Other Regulatory Assets in Section 1 of Schedule 17-RegAssets1, which are not otherwise recovered in O&M or A&G expenses.

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Formula Rate Model  
Schedule 2-ITRR

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Incremental Transmission Revenue Requirement

Rate Year: 2021  
Prior Year: 2019

1) Annual Fixed Charge Rate ("AFCR") Calculation					
Line	Description	Values	Source	Notes	Line
100	AFCR = Prior Year TRR / Net Plant				100
<b>Determination of Net Plant:</b>					
101	Transmission Plant:	\$12,725,097,015	7-PlantInService, L. 112, col 13		101
102	Transmission Dep. Reserve:	\$3,012,158,282	10-AccDep, L. 112, col 13		102
103	<b>Net Plant:</b>	<b>\$9,712,938,733</b>	Line 101 - Line 102		103
<b>Determination of AFCR:</b>					
104	Prior Year TRR wo RF&U:	\$1,426,636,094	1-BaseTRR, L. 512 - [75%*(1-BaseTRR, L. 500 + L. 501 )]		104
105	Less: Depreciation Expense	(\$344,942,778)	1-BaseTRR, L. 503 + L. 504 - 11-Depreciation, L. 500, col 1 (1-BaseTRR, L. 111c x 1-BaseTRR, L. 220) x (1+1-BaseTRR, L. 402)/(1 - 1-		105
106	Less: Impact of ADIT	\$184,454,462	BaseTRR, L. 402)) + (1-BaseTRR, L. 111c x 1-BaseTRR, L. 216)		106
107	<b>AFCR Applicable TRR</b>	<b>\$1,266,147,778</b>	Line 104 + Line 105 + Line 106		107
108	AFCR:	13.04%	Line 107 / Line 103		108
2) Calculation of ITRR					
Line	Description	Values	Source	Notes	Line
200	Forecast Plant Additions:	\$2,208,758,800	9-PlantAdditions, L. 124, col 6		200
201	AFCR:	13.04%	Line 108		201
202	AFCR prior to Deprec & ADIT Impacts	\$287,926,767	Line 200 * Line 201		202
203	Add: Depreciation Expense	\$63,329,489	9-PlantAdditions, L. 125, Col 3		203
204	Add: Impact of ADIT	\$130,725	14-ADIT, L. 728, Col 11		204
205	<b>ITRR without RF&amp;U:</b>	<b>\$351,386,980</b>	Sum Line 202 to Line 204		205
206	Franchise Fees Factor	0.9880%	1-BaseTRR, L. 513		206
207	SFGR Tax Factor	0.0454%	1-BaseTRR, L. 514		207
208	<b>Total SFGR Tax and Franchise Fees</b>	<b>\$3,631,168</b>	Line 205 * (Line 207 + Line 206)		208
209	<b>Incremental Forecast Period TRR:</b>	<b>\$355,018,149</b>	Line 205 + Line 208		209

True-up Transmission Revenue Requirement

Prior Year: 2019

Input cells are shaded gold

1) Rate Base					
Line	Description	Values	Source	Notes	Line
	<u>Plant</u>				
100	Transmission Plant	\$12,243,466,098	7-PlantInService, L. 113 col 13	13-Month Avg	100
101	Common + General + Intangible Plant	\$1,078,917,057	7-PlantInService, L. 702, col 1	BOY EOY Avg	101
102	Abandoned Plant	\$19,361,684	8-AbandonedPlant, L. 102, col 12	BOY EOY Avg	102
103	<b>Total Plant</b>	<b>\$13,341,744,839</b>	Sum of Lines 100 to 102		103
	<u>Working Capital</u>				
104	Materials and Supplies	\$66,596,072	13-WorkCap, L. 113, col 2	13-Month Avg	104
105	Prepayments	\$33,408,921	13-WorkCap, L. 215, col 5	13-Month Avg	105
106	Cash Working Capital	\$58,922,541	(Line 400 + Line 401) / 10		106
107	<b>Total Working Capital</b>	<b>\$158,927,534</b>	Sum of Lines 104 to 106		107
	<u>Accumulated Depreciation Reserve</u>				
108	Transmission Depreciation Reserve	(\$2,919,790,463)	10-AccDep, L. 113, col 13	Negative 13-Month Avg	108
109	Common + General + Intangible Depreciation Reserve	(\$353,253,290)	10-AccDep, L. 702, col 1	Negative BOY EOY Avg	109
110	<b>Total Accumulated Depreciation Reserve</b>	<b>(\$3,273,043,753)</b>	Line 108 + Line 109		110
111 a	<b>Accumulated Deferred Income Taxes</b>	(\$1,356,771,209)	14-ADIT, L. 108, col 2	Weighted Average	111 a
111 b	<b>Excess Accumulated Deferred Income Taxes</b>	(\$568,555,945)	17-RegAssets-1, L. 203	Weighted Average	111 b
111 c	<b>Total Excess and Accumulated Statutory Deferred Income Taxes</b>	(\$1,925,327,154)	Line 111a + Line 111b	Weighted Average	111 c
112	<b>Customer Advances</b>	(\$193,244,457)	15-NUC, L. 109	Negative BOY EOY Avg	112
113	<b>Unfunded Reserves</b>	(\$16,484,368)	16-UnfundedReserves, L. 100, col 2	BOY EOY Avg	113
114	<b>Other Regulatory Assets or Liabilities</b>	\$0	17-RegAssets, L. 101	BOY EOY Avg	114
115	<b>Rate Base</b>	<b>\$8,092,572,641</b>	Sum of Lines 103, 107, 110 and Lines 111c to 114		115

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	10.45%	1-BaseTRR, L. 213	ROE from Schedule 1; if there are mid-year changes, a worksheet will be provided	200
	<u>Calculation of Cost of Capital Rate</u>				
201	Weighted Cost of Long Term Debt	2.12%	107)) * 1-BaseTRR, L. 208	13-Month Avg	201
202	Weighted Cost of Preferred Stock	0.03%	1-BaseTRR, L. 217		202
203	Weighted Cost of Common Stock	5.20%	Line 200 * 1-BaseTRR, L. 210		203
204	<b>Cost of Capital Rate</b>	<b>7.35%</b>	Sum of Lines 201 to 203		204
205	<b>Equity Rate of Return Including Common and Preferred Stock</b>	<b>5.23%</b>	Line 202 + Line 203		205
206	<b>FERC Participation Incentive Rate of Return</b>	<b>0.00%</b>	1-BaseTRR, L. 221		206
207	Return on Capital: Rate Base times Cost of Capital Rate	\$594,547,668	Line 204 * Line 115		207
208	Remove Return on Abandoned Plant from FERC Participation Incentive	\$0	Line 102 * Line 206		208
209	<b>Total Return on Capital</b>	<b>\$594,547,668</b>	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%	22-TaxRates, L. 200		300	
301	State Income Tax Rate	8.84%	22-TaxRates, L. 201		301	
302	Composite Tax Rate	27.98%	(Line 300 + Line 301) - (Line 300 * Line 301)		302	
303	Income Taxes:	\$137,971,936	Line 304		303	
304	Income Taxes = (((RB * ER) + FPD - RAP) * (CTR/(1 – CTR)))) + CO/(1 – CTR)					304
	Where:					
305	RB = Rate Base	\$8,092,572,641	Line 115		305	
306	ER = Equity Rate of Return Including Common and Preferred Stock	5.23%	Line 205		306	
307	CTR = Composite Tax Rate	27.98%	Line 302		307	
308	CO = Credits and Other	(\$22,448,164)	1-BaseTRR, L. 407		308	
309	FPD = Flowback and Permanent Tax Deductions	\$12,336,006	1-BaseTRR, L. 404		309	
310	RAP = Return on Abandoned Plant From FERC Participation Incentive	\$0	Line 208			

True-up Transmission Revenue Requirement

Prior Year: 2019

Input cells are shaded gold

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 416 and input the Rate Year the ATA trued-up. (For example, if the Prior Year is 2021, then the ATA that was included in the 2021 rates was the ATA for 2019.)

Line	Description	Values	Source	Notes	Line
	<u>Prior Year TRR Components</u>				
400	O&M Expense	\$478,103,352	1-BaseTRR, L. 500		400
401	A&G Expense	\$111,122,056	1-BaseTRR, L. 501		401
402	Network Upgrade Interest Expense	\$6,343,239	1-BaseTRR, L. 502		402
403	Depreciation Expense (incl. Common + General + Intangible)	\$392,987,975	1-BaseTRR, L. 503		403
404	Abandoned Plant Amortization Expense	\$63,333	8-AbandonedPlant, L. 102, col 7		404
405	Return on Capital	\$594,547,668	Line 209		405
406	Other Taxes	\$113,256,882	1-BaseTRR, L. 507		406
407	Income Taxes	\$137,971,936	Line 303		407
408	Revenue Credits	(\$15,775,629)	1-BaseTRR, L. 509	Negative Value	408
409	NP&S Credit	(\$14,984,507)	1-BaseTRR, L. 510	Negative Value	409
410	Amortization and Regulatory Debits/Credits	\$0	1-BaseTRR, L. 511		410
411	<b>Total without FF, Uncollectibles, and South Georgia</b>	<b>\$1,803,636,306</b>	Sum Lines 400 to 410		411
	<u>SFGR Tax and Franchise Fees</u>				
412	Franchise Fees Factor	0.9880%	1-BaseTRR, L. 513		412
413	SFGR Tax Factor	0.0454%	1-BaseTRR, L. 514		413
414	<b>Total SFGR Tax and Franchise Fees</b>	<b>\$18,638,445</b>	Line 411 * ( Line 412 + Line 413)		414
415	<b>Total with SFGR Tax and Franchise Fees</b>	<b>\$1,822,274,750</b>	Line 411 + Line 414		415
	<u>Annual True-up Adjustment</u>				
416	ATA that was included in the Prior Year's Rates	\$0			416
417	<b>Total with ATA</b>	<b>\$1,822,274,750</b>	Line 415 + Line 416		417
	<u>Uncollectibles and Retail (South Georgia) Tax Adjustment</u>				
418	Uncollectibles Factor	0.3010%	1-BaseTRR, L. 700		418
419	Uncollectibles Expense	\$5,485,870	Line 417 * Line 418		419
420	Retail (South Georgia) Tax Adjustment	\$5,162,312	23-RetailSGTax, L. 305, col 4		420
421	<b>True-up Transmission Revenue Requirement</b>	<b>\$1,832,922,933</b>	Line 417 + Line 419 + Line 420		421



Line	ATA	Source	Line
400	(\$40,890,095)	Negative Line 312, Col 3	400

Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 4-ATA

## Annual True-up Adjustment

Input cells are shaded gold

Rate Year: 2021

Prior Year: 2019

## 5) Partial Year True-up and TRR Allocation Factors

## Instructions:

- 1) On Line 500, Input 'No' for a Full Year True-up, otherwise Input 'Yes' for a Partial Year True-up  
2) If Line 500 is 'Yes', Input 'Yes' or 'No' in Col 4 for each month that the Formula Rate was in effect in the Prior Year and Input the True-up TRR Allocation Factors into Col 2.

Line					Line
500	Partial Year True-up?	Yes			
		Col 1	Col 2	Col 3	Col 4
			Note 12	Note 13	
			True-up TRR	PG&E Gross Load	Formula Rate
	Month	Prior Year	Allocation Factor	(MWh)	Effective?
501	January	2019	8.13%	6,981,736	No
502	February	2019	7.45%	6,399,660	No
503	March	2019	7.74%	6,649,836	No
504	April	2019	7.64%	6,560,927	No
505	May	2019	8.09%	6,948,164	Yes
506	June	2019	9.14%	7,848,731	Yes
507	July	2019	9.76%	8,379,689	Yes
508	August	2019	10.15%	8,719,316	Yes
509	September	2019	8.78%	7,540,406	Yes
510	October	2019	7.72%	6,630,241	Yes
511	November	2019	7.52%	6,456,503	Yes
512	December	2019	7.87%	6,762,462	Yes
513	Total		100.00%	85,877,669	

## 6) Final True-up Adjustment

## Instructions:

- 1) PG&E shall calculate the Final True-up Adjustment for the period spanning the day after the period covered by the most recent ATA that was included in the Base TRR to the expiration of the Formula Rate.  
2) The Final True Up Adjustment shall be calculated using the same methodology as above, with interest through the date of the termination of the Formula Rate.

## Notes:

- 1) Data for cols 1 through 7 are Prior Year revenues from PG&E's Revenue Reporting System, Report R646BRESU. Col 1 only includes Base Retail Transmission Revenues. Any other retail transmission revenues are included in the "Other" Category.  
2) Other Transmission Revenues includes: the Transmission Revenue Balancing Account Adjustment (TRBAA) revenues, the Reliability Services Balancing Account Adjustment (RSBAA) revenues, the End-use Customer Refund Balancing Account Adjustment (ECRBAA) revenues, and the Transmission Access Charge Balancing Account Adjustment (TACBAA) revenues.  
3) For each month of the Prior Year, the Monthly True-up TRR is calculated by multiplying the True-up TRR on Line 200 by monthly allocation factors from Lines 501 to 512, Col 2.  
4) The Retail Transmission Revenues are from Lines 100 to 111, Col 1. For a partial year true-up, only revenues for the months that the Formula Rate was in effect in the Prior Year are included.  
5) Corrections or Adjustments applied to Line 201 from previously-filed Annual Updates are outlined in Section 4.6.5 of the Protocols.  
6) The monthly FERC interest rate as stated in Instruction 2.  
7) Monthly Interest is calculated by summing half of the current month's "Excess or Shortfall in Revenue" with last month's "Cumulative Excess or Shortfall in Revenue with Interest" and multiplying by the result by the current month's FERC interest rate.  
8) Accumulated Interest is the sum of the current month's "Monthly Interest" with last month's "Accumulated Interest".  
9) The January 'Month Beginning Balance' on Line 300, Col 2 is equal to the 'Cumulative Excess or Shortfall in Revenue with Interest' from Line 225, Col 9.  
10) 'Interest for the Current Month' (Col 5) is based on the average of the 'Month Beginning Balance' (Col 2) and the 'Month Ending Balancing without Interest' (Col 4), multiplied by the 'Monthly Interest Rate' (Col 6).  
11) The 'Monthly Interest Rate' is the last known FERC interest rate from Line 225, Col 6.  
12) To calculate the monthly allocation factor, take the corresponding month's Gross Load in Col 3 and divide by the total Gross Load in L. 513, Col 3.  
13) Data is PG&E's monthly Gross Load as measured by the CASIO monthly settlements of PG&E's Gross Load.

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

**Calculation of Components of Cost of Capital Rate**

Prior Year: 2019

**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	\$19,887,100,000	5-CostofCap-2, L. 100, col 14	End of Year	100
101	Reacquired Bonds -- Account 222	\$0	5-CostofCap-2, L. 101, col 14	End of Year; enter negative	101
102	Long Term Debt Advances from Associated Companies -- Account 223	\$0	5-CostofCap-2, L. 102, col 14	End of Year	102
103	Other Long Term Debt -- Account 224	\$0	5-CostofCap-2, L. 103, col 14	End of Year	103
104	Unamortized Premium on Long Term Debt -- Account 225	\$0	5-CostofCap-2, L. 104, col 14	End of Year	104
105	Unamortized Discount on Long Term Debt -- Account 226	\$0	5-CostofCap-2, L. 105, col 14	End of Year; enter negative	105
106	Unamortized Debt Expenses -- Account 181	(\$693,998)	5-CostofCap-2, L. 106, col 14	End of Year; enter negative	106
107	Unamortized Loss on Reacquired Debt -- Account 189	(\$77,021,591)	5-CostofCap-2, L. 107, col 14	End of Year; enter negative	107
108	Composite Tax Rate	27.98%	1-BaseTRR, L. 402		108
109	After tax amount of Unamortized Loss on Reacquired Debt	(\$55,468,177)	Line 107 * (1- Line 108)		109
110	<b>Long Term Debt Amount</b>	<b>\$19,830,937,825</b>	Sum of Lines 100 to 106 and Line 109		110
<u>Calculation of Preferred Stock Amount</u>					
111	Preferred Stock Amount -- Account 204	\$257,994,575	5-CostofCap-2, L. 108, col 14	End of Year	111
112	Unamortized Issuance Costs	(\$5,940,275)	5-CostofCap-2, L. 109, col 14	End of Year	112
113	Net Gain (Loss) From Purchase and Tender Offers	\$0	5-CostofCap-2, L. 110, col 14	End of Year	113
114	<b>Preferred Stock Amount</b>	<b>\$252,054,300</b>	Sum of Lines 111 to 113		114
<u>Calculation of Common Stock Equity Amount</u>					
115	Total Proprietary Capital	\$5,335,417,184	5-CostofCap-2, L. 111, col 14	End of Year	115
116	Less Preferred Stock Amount	(\$252,054,300)	Line 114	Same as Line 114, but negative	116
117	Minus Net Gain (Loss) From Purchase and Tender Offers	\$0	Line 113	Same as Line 113, but reverse sign	117
118	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	\$59,869,210	5-CostofCap-2, L. 112, col 14	End of Year, but reverse sign	118
119	Less Accumulated Other Comprehensive Loss -- Account 219	(\$1,017,789)	5-CostofCap-2, L. 113, col 14	End of Year, but reverse sign	119
120	<b>Common Stock Equity Amount</b>	<b>\$5,142,214,304</b>	Sum of Lines 115 to 119		120

Prior Year: 2019

### Instructions

1) Enter 13 months of balances for capital structure for Prior Year and December previous to Prior Year in Columns 2-14. Beginning and End of year amounts in Columns 2 and 14 are from FERC Form 1, as referenced in below notes.

**Notes:**

1) Amc

2) Amount in Column 2 from FF1 112, 10, cold, amount in Column 14 from FF1 112, 10, cold, amounts in columns 3-13 from DGE internal records (G/E account cumulative balance by period for SAR account 9222000, Company Code DGE1).

2) Amount in Column 2 from FF1 112, L 19, col c, amount in Column 14 from FF1 112, L 19, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9222000, Company Code PG&E).

3) Amount in Column 2 from FF1 112, L 20, col d, amount in Column 14 from FF1 112, L 20, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9223000, Company Code PGE1

4) Amount in Column 2 from FF1 112, L. 21, col d, amount in Column 14 from FF1 112, L. 21, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9224000, Company Code PGE1)

5) Amount in Column 2 from FF1 112, L. 22, col d, amount in Column 14 from FF1 112, L. 22, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9225000, Company Code PGE1

6) Amount in Column 2 from FF1 112, L. 23, col d, amount in Column 14 from FF1 112, L. 23, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9226000, Company Code PGE1

7) Amount in Column 2 from FF1 111, L 69, col d, amount in Column 14 from FF1 111, L 69, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP accounts 9181000, 9181001, Company Code PGE1)

7) Amount in Column 2 from FF1 111, 1, 81, cold, amount in Column 14 from FF1 111, 1, 81, cold, amounts in columns 3-13 from: SAR internal records (G/I) account Cumulative balance by period for SAR account 9180000, 9180000, company 4

8) Amount in Column 2 from FF1 111, E. 81, col d, amount in Column 14 from FF1 111, E. 81, col c, amounts in columns 3-13 from PS&E internal records (G/L account cumulative)

9) Amounts in Columns 2-14 are from PG&E internal records (G/L account Cumulative Balance by period for

10) Amounts in Columns 2-14 are from PG&E internal records (equal to the negative sum of G/L account for SAP accounts 2070020, 2130020, and 2140020; Company Code PGE1)

11) Amounts in Columns 2-14 are from PG

12) Amount in Column 2 from FF1 112, L. 16, col d, amount in Column 14 from FF1 112, L. 16, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP accounts 2010000, 2040000, 2040001, 2040002, 2040003, 2040004, 2040005, 2040006, 2040007, 2040008, 2040009, 2040010, 2040011, 2040012, 2040013, 2040014, 2040015, 2040016, 2040017, 2040018, 2040019, 2040020, 2040021, 2040022, 2040023, 2040024, 2040025, 2040026, 2040027, 2040028, 2040029, 2040030, 2040031, 2040032, 2040033, 2040034, 2040035, 2040036, 2040037, 2040038, 2040039, 2040040, 2040041, 2040042, 2040043, 2040044, 2040045, 2040046, 2040047, 2040048, 2040049, 2040050, 2040051, 2040052, 2040053, 2040054, 2040055, 2040056, 2040057, 2040058, 2040059, 2040060, 2040061, 2040062, 2040063, 2040064, 2040065, 2040066, 2040067, 2040068, 2040069, 2040070, 2040071, 2040072, 2040073, 2040074, 2040075, 2040076, 2040077, 2040078, 2040079, 2040080, 2040081, 2040082, 2040083, 2040084, 2040085, 2040086, 2040087, 2040088, 2040089, 2040090, 2040091, 2040092, 2040093, 2040094, 2040095, 2040096, 2040097, 2040098, 2040099, 2040100, 2040101, 2040102, 2040103, 2040104, 2040105, 2040106, 2040107, 2040108, 2040109, 2040110, 2040111, 2040112, 2040113, 2040114, 2040115, 2040116, 2040117, 2040118, 2040119, 2040120, 2040121, 2040122, 2040123, 2040124, 2040125, 2040126, 2040127, 2040128, 2040129, 2040130, 2040131, 2040132, 2040133, 2040134, 2040135, 2040136, 2040137, 2040138, 2040139, 2040140, 2040141, 2040142, 2040143, 2040144, 2040145, 2040146, 2040147, 2040148, 2040149, 2040150, 2040151, 2040152, 2040153, 2040154, 2040155, 2040156, 2040157, 2040158, 2040159, 2040160, 2040161, 2040162, 2040163, 2040164, 2040165, 2040166, 2040167, 2040168, 2040169, 2040170, 2040171, 2040172, 2040173, 2040174, 2040175, 2040176, 2040177, 2040178, 2040179, 2040180, 2040181, 2040182, 2040183, 2040184, 2040185, 2040186, 2040187, 2040188, 2040189, 2040190, 2040191, 2040192, 2040193, 2040194, 2040195, 2040196, 2040197, 2040198, 2040199, 2040200, 2040201, 2040202, 2040203, 2040204, 2040205, 2040206, 2040207, 2040208, 2040209, 2040210, 2040211, 2040212, 2040213, 2040214, 2040215, 2040216, 2040217, 2040218, 2040219, 2040220, 2040221, 2040222, 2040223, 2040224, 2040225, 2040226, 2040227, 2040228, 2040229, 2040230, 2040231, 2040232, 2040233, 2040234, 2040235, 2040236, 2040237, 2040238, 2040239, 2040240, 2040241, 2040242, 2040243, 2040244, 2040245, 2040246, 2040247, 2040248, 2040249, 2040250, 2040251, 2040252, 2040253, 2040254, 2040255, 2040256, 2040257, 2040258, 2040259, 2040260, 2040261, 2040262, 2040263, 2040264, 2040265, 2040266, 2040267, 2040268, 2040269, 2040270, 2040271, 2040272, 2040273, 2040274, 2040275, 2040276, 2040277, 2040278, 2040279, 2040280, 2040281, 2040282, 2040283, 2040284, 2040285, 2040286, 2040287, 2040288, 2040289, 2040290, 2040291, 2040292, 2040293, 2040294, 2040295, 2040296, 2040297, 2040298, 2040299, 2040300, 2040301, 2040302, 2040303, 2040304, 2040305, 2040306, 2040307, 2040308, 2040309, 2040310, 2040311, 2040312, 2040313, 2040314, 2040315, 2040316, 2040317, 2040318, 2040319, 2040320, 2040321, 2040322, 2040323, 2040324, 2040325, 2040326, 2040327, 2040328, 2040329, 2040330, 2040331, 2040332, 2040333, 2040334, 2040335, 2040336, 2040337, 2040338, 2040339, 2040340, 2040341, 2040342, 2040343, 2040344, 2040345, 2040346, 2040347, 2040348, 2040349, 2040350, 2040351, 2040352, 2040353, 2040354, 2040355, 2040356, 2040357, 2040358, 2040359, 2040360, 2040361, 2040362, 2040363, 2040364, 2040365, 2040366, 2040367, 2040368, 2040369, 2040370, 2040371, 2040372, 2040373, 2040374, 2040375, 2040376, 2040377, 2040378, 2040379, 2040380, 2040381, 2040382, 2040383, 2040384, 2040385, 2040386, 2040387, 2040388, 2040389, 2040390, 2040391, 2040392, 2040393, 2040394, 2040395, 2040396, 2040397, 2040398, 2040399, 2040400, 2040401, 2040402, 2040403, 2040404, 2040405, 2040406, 2040407, 2040408, 2040409, 2040410, 2040411, 2040412, 2040413, 2040414, 2040415, 2040416, 2040417, 2040418, 2040419, 2040420, 2040421, 2040422, 2040423, 2040424, 2040425, 2040426, 2040427, 2040428, 2040429, 2040430, 2040431, 2040432, 2040433, 2040434, 2040435, 2040436, 2040437, 2040438, 2040439, 2040440, 2040441, 2040442, 2040443, 2040444, 2040

2140001, 2440020, Company Code PGF1)

13) Amount in Column 2 from FF1 112, L. 12, col d. amount in Column 14 from FF1 112, L. 12, col c. amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 2161001, Company Code PGE1)

12) Amount in Column 2 from FF1 112, 1, 25, col.d, amount in Column 24 from FF1 112, 1, 25, col.c, amounts in columns 3-12 from FGLR internal records (GL account cumulative balance by period for SAR account 2100001, Company Code FG12)

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

Long Term Debt Cost Percentage

Prior Year: 2019

Input cells are shaded gold

1) Calculation of Cost of Long Term Debt

Line	Description	Values	Source	Line
<u>Long-Term Debt Component - Denominator:</u>				
100	(Plus) Bonds (Acct. 221)	\$19,887,100,000	FF1 112, L. 18, col c	100
101	(Less) Reacquired Bonds (Acct. 222)	\$0	FF1 112, L. 19, col c	101
102	(Plus) Other Long-Term Debt (Acct. 224)	\$0	FF1 112, L. 21, col c	102
103	(Plus) Unamortized Premium on Long-Term Debt (Acct. 225)	\$0	FF1 112, L. 22, col c	103
104	(Less) Unamortized Discount on Long-Term Debt-Debit (Acct. 226)	\$0	FF1 112, L. 23, col c	104
105	(Less) Unamortized Debt Expenses (Acct. 181)	\$693,998	FF1 111, L. 69, col c	105
106	(Less) Unamortized Loss on Reacquired Debt (Acct. 189)	\$77,021,591	FF1 111, L. 81, col c	106
107	<b>LTD = Long Term Debt</b>	<b>\$19,809,384,411</b>	Lines ((100 + 102 + 103) - (101 + 104 + 105 + 106 ))	107
<u>Long-Term Debt Component - Numerator:</u>				
108	(Plus) Interest on Long-Term Debt (Acct. 427)	\$677,880,030	FF1 117, L. 62, col c	108
109	(Plus) Amort. of Debt Disc. and Expense (Acct. 428)	\$126,739,333	FF1 117, L. 63, col c	109
110	(Plus) Amortization of Loss on Reacquired Debt (Acct. 428.1)	\$16,352,937	FF1 117, L. 64, col c	110
111	(Less) Amort. of Premium on Debt-Credit (Acct. 429)	\$743,550	FF1 117, L. 65, col c	111
112	(Less) Amortization of Gain on Reacquired Debt-Credit (Acct. 429.1)	\$144,644	FF1 117, L. 66, col c	112
113	<b>LTD interest</b>	<b>\$820,084,106</b>	Lines ((108 + 109 + 110) - (111 + 112))	113
114	<b>Cost of Long-Term Debt:</b>	<b>4.14%</b>	Line 113 / Line 107	114

Preferred Stock Cost Percentage

Prior Year: 2019

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, col a	PG&E Records Note 1	FF1 251, col f	PG&E Records Note 1	FF1 251, col e	= Col 5 + Col 6	= Col 3 x Col 5 Note 2
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
200	A	3/28/1905	6.000%	\$ 1.50	\$105,291,525	(\$7,366,504)	4,211,661	\$97,925,021
201	B	4/12/1905	5.500%	\$ 1.38	\$29,329,075	(\$173,730)	1,173,163	\$29,155,345
202	C	7/9/1941	5.000%	\$ 1.25	\$10,000,000	\$726,283	400,000	\$10,726,283
203	D	6/28/1948	5.000%	\$ 1.25	\$44,454,300	(\$716,366)	1,778,172	\$43,737,934
204	E	5/4/1949	5.000%	\$ 1.25	\$23,358,050	\$542,539	934,322	\$23,900,589
205	G	1/25/1950	4.800%	\$ 1.20	\$19,825,775	\$1,006,320	793,031	\$20,832,095
206	H	6/22/1954	4.500%	\$ 1.13	\$15,278,550	\$70,694	611,142	\$15,349,244
207	I	10/25/1955	4.360%	\$ 1.09	\$10,457,275	(\$29,509)	418,291	\$10,427,766
208	Total Amount Outstanding (sum of above):				\$257,994,550	(\$5,940,273)	10,319,782	\$252,054,277

3) Reacquired Preferred Stock Information

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

Notes:

- 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
- Annual dividend calculation consistent with 18 CFR 35.13 (22) (iii)

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

RY2021 Attachment B  
Page 14 of 50

Transmission Plant Jurisdictional

Prior Year: 2019

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.

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> Note 1	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u> Col 1 + Col 3 - Col 4		
<u>Line</u>	<u>FERC Account</u>	<u>Account Description</u>	<u>FERC Form 1 Transmission Plant</u>	<u>Source for Col 1</u>	<u>Adjustments</u>	<u>FERC Transmission Plant</u>	<u>Source for Col 4</u>	<u>CPUC Transmission Plant</u>	<u>Line</u>	
100	350	Land and Land Rights	\$280,372,715	FF1 207, L. 48, col g		\$271,440,116	7-PlantInService, L. 112, col 1 + col 2	\$8,932,599	100	
101	352	Structures and Improvements	\$493,641,027	FF1 207, L. 49, col g		\$486,681,429	7-PlantInService, L. 112, col 3 + col 4	\$6,959,598	101	
102	353	Station Equipment	\$6,970,636,084	FF1 207, L. 50, col g	\$62,737,326	\$6,690,843,979	7-PlantInService, L. 112, col 5 + col 6	\$342,529,431	102	
103	354	Towers and Fixtures	\$993,433,125	FF1 207, L. 51, col g		\$909,151,578	7-PlantInService, L. 112, col 7	\$84,281,547	103	
104	355	Poles and Fixtures	\$1,666,570,377	FF1 207, L. 52, col g		\$1,589,186,644	7-PlantInService, L. 112, col 8	\$77,383,733	104	
105	356	Overhead Conductors and Devices	\$1,983,526,864	FF1 207, L. 53, col g		\$1,897,117,041	7-PlantInService, L. 112, col 9	\$86,409,823	105	
106	357	Underground Conduit	\$512,801,262	FF1 207, L. 54, col g		\$508,959,521	7-PlantInService, L. 112, col 10	\$3,841,741	106	
107	358	Underground Conductor and Devices	\$276,592,706	FF1 207, L. 55, col g		\$269,402,805	7-PlantInService, L. 112, col 11	\$7,189,901	107	
108	359	Roads and Trails	\$107,222,352	FF1 207, L. 56, col g		\$102,313,904	7-PlantInService, L. 112, col 12	\$4,908,448	108	
109	359.1	Asset Retirement Costs for Transmission Plant	\$3,756,679	FF1 207, L. 57, col g	(\$3,756,679)	\$0	Note 2	\$0	109	
110		<b>Total Transmission Plant</b>	<b>\$13,288,553,191</b>		<b>\$58,980,647</b>	<b>\$12,725,097,015</b>		<b>\$622,436,823</b>	<b>110</b>	

Notes:

1) For a description of the adjustments included in Col 3 and a reconciliation by FERC account to PG&E's FERC Form 1, please see WP\_7-PlantInService 3.

2) FERC sub-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-PlantInService

Network Transmission Plant In Service  
Input cells are shaded gold

Prior Year: 2019

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.

			Col 1 Section 2 + Section 3	Col 2 Section 2 + Section 3	Col 3 Section 2 + Section 3	Col 4 Section 2 + Section 3	Col 5 Section 2 + Section 3	Col 6 Section 2 + Section 3	Col 7 Section 2 + Section 3	Col 8 Section 2 + Section 3	Col 9 Section 2 + Section 3	Col 10 Section 2 + Section 3	Col 11 Section 2 + Section 3	Col 12 Section 2 + Section 3	Col 13 Total of Col 1-12	
		FERC Account:	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	Month	Year														
100	December	2018	\$62,782,747	\$203,192,873	\$370,360,202	\$119,025,532	\$6,262,904,588	\$35,853,700	\$879,669,230	\$1,315,099,882	\$1,628,393,819	\$507,252,844	\$266,750,234	\$91,843,327	\$11,743,128,977	Line 200 + Line 300
101	January	2019	\$63,292,241	\$238,166,828	\$370,086,965	\$119,261,515	\$6,278,487,716	\$35,849,520	\$883,566,733	\$1,317,432,393	\$1,603,382,946	\$507,266,546	\$266,843,916	\$109,601,281	\$11,793,238,601	Line 201 + Line 301
102	February	2019	\$63,385,178	\$239,048,191	\$369,765,771	\$119,573,641	\$6,333,225,108	\$35,847,131	\$886,201,937	\$1,324,151,999	\$1,621,398,870	\$507,274,858	\$266,954,016	\$114,770,255	\$11,881,596,953	Line 202 + Line 302
103	March	2019	\$63,395,710	\$240,877,306	\$366,516,900	\$119,700,991	\$6,383,073,009	\$35,845,084	\$887,538,534	\$1,366,488,096	\$1,664,824,895	\$507,290,441	\$267,007,187	\$117,230,405	\$12,019,788,556	Line 203 + Line 303
104	April	2019	\$63,409,339	\$242,635,953	\$366,510,614	\$119,870,111	\$6,439,726,351	\$35,845,220	\$888,944,995	\$1,384,066,320	\$1,671,991,751	\$507,418,502	\$267,077,609	\$118,382,476	\$12,105,879,242	Line 204 + Line 304
105	May	2019	\$63,424,034	\$245,471,130	\$366,505,246	\$120,044,232	\$6,482,152,860	\$35,841,224	\$892,539,675	\$1,415,238,042	\$1,709,596,072	\$508,926,857	\$269,344,693	\$126,586,857	\$12,235,670,920	Line 205 + Line 305
106	June	2019	\$63,466,009	\$248,329,737	\$366,513,419	\$120,311,189	\$6,499,421,415	\$35,837,597	\$896,151,511	\$1,451,254,137	\$1,724,353,910	\$508,941,365	\$269,367,754	\$107,306,997	\$12,291,255,039	Line 206 + Line 306
107	July	2019	\$63,546,962	\$253,866,063	\$366,347,016	\$120,523,763	\$6,512,986,787	\$35,834,993	\$896,574,863	\$1,465,681,843	\$1,740,146,860	\$508,951,493	\$269,387,827	\$107,658,295	\$12,341,506,766	Line 207 + Line 307
108	August	2019	\$63,841,694	\$254,518,734	\$366,525,502	\$120,602,340	\$6,531,030,430	\$35,832,619	\$904,791,176	\$1,481,200,385	\$1,773,892,690	\$508,959,588	\$269,418,865	\$108,059,575	\$12,418,673,598	Line 208 + Line 308
109	September	2019	\$63,823,266	\$254,932,881	\$366,575,076	\$121,125,735	\$6,530,953,077	\$35,830,000	\$907,234,801	\$1,521,053,938	\$1,799,141,901	\$508,982,554	\$269,450,801	\$108,239,861	\$12,487,343,889	Line 209 + Line 309
110	October	2019	\$63,849,680	\$253,114,134	\$366,653,739	\$121,238,474	\$6,547,174,627	\$35,889,305	\$906,747,086	\$1,538,502,334	\$1,816,121,997	\$508,984,359	\$269,461,118	\$107,803,654	\$12,535,540,507	Line 210 + Line 310
111	November	2019	\$63,836,900	\$253,405,568	\$365,103,918	\$121,317,945	\$6,570,004,076	\$35,915,115	\$906,225,469	\$1,555,187,150	\$1,827,968,180	\$508,983,005	\$269,473,460	\$108,918,428	\$12,586,339,215	Line 211 + Line 311
112	December	2019	\$63,485,248	\$207,954,868	\$365,059,408	\$121,622,021	\$6,654,921,575	\$35,922,404	\$909,151,578	\$1,589,186,644	\$1,897,117,041	\$508,959,521	\$269,402,805	\$102,313,904	\$12,725,097,015	Line 212 + Line 312
113	13-Month Average		\$63,503,001	\$241,193,405	\$367,117,214	\$120,324,422	\$6,463,543,201	\$35,857,224	\$895,795,199	\$1,440,349,474	\$1,729,102,379	\$508,322,456	\$268,456,945	\$109,901,178	\$12,243,466,098	

2) Network Transmission Functional Plant - High Voltage

Network Transmission High Voltage Functional Plant balances are extracted from PowerPlant, 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 TO rate case (as shown in WP\_7-PlantInService 1). 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 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	
Line	Month	Year														
200	December	2018	\$34,909,542	\$99,642,775	\$180,580,575	\$49,187,629	\$3,109,043,025	\$8,247,032	\$488,434,020	\$216,471,364	\$604,647,971	\$340,217,926	\$106,506,655	\$29,366,127	\$5,267,254,640	200
201	January	2019	\$35,394,007	\$128,020,829	\$180,435,540	\$49,343,053	\$3,126,225,377	\$8,246,307	\$492,015,092	\$215,869,894	\$596,677,850	\$340,231,354	\$106,554,198	\$40,108,708	\$5,319,122,208	201
202	February	2019	\$35,413,366	\$128,603,199	\$180,292,270	\$49,474,614	\$3,164,584,074	\$8,244,975	\$492,189,143	\$216,225,399	\$600,137,567	\$340,236,414	\$106,569,389	\$40,344,648	\$5,362,315,060	202
203	March	2019	\$35,429,097	\$129,679,214	\$178,856,267	\$49,525,524	\$3,207,694,475	\$8,243,676	\$493,019,538	\$227,590,209	\$620,792,491	\$340,245,294	\$106,591,995	\$41,452,967	\$5,439,120,747	203
204	April	2019	\$35,438,774	\$131,258,132	\$178,853,901	\$49,581,572	\$3,235,620,643	\$8,242,592	\$493,808,898	\$225,973,546	\$622,629,387	\$340,369,350	\$106,622,284	\$42,078,766	\$5,470,477,845	204
205	May	2019	\$35,449,356	\$133,797,725	\$178,851,916	\$49,649,367	\$3,264,231,971	\$8,241,104	\$494,191,433	\$234,301,608	\$632,921,550	\$341,873,404	\$108,864,541	\$45,807,503	\$5,528,181,479	205
206	June	2019	\$35,488,819	\$136,404,900	\$178,854,433	\$49,717,868	\$3,272,244,647	\$8,239,650	\$494,677,549	\$245,598,290	\$633,518,146	\$341,884,977	\$108,879,529	\$37,298,865	\$5,542,807,673	206
207	July	2019	\$35,496,814	\$141,685,525	\$178,862,076	\$49,793,189	\$3,276,700,153	\$8,238,280	\$494,894,410	\$249,373,572	\$637,929,795	\$341,893,528	\$108,891,593	\$37,517,131	\$5,561,276,666	207
208	August	2019	\$35,766,809	\$142,157,198	\$178,866,319	\$49,815,355	\$3,293,710,465	\$8,236,936	\$502,689,622	\$251,191,864	\$648,996,098	\$341,898,944	\$108,835,578	\$37,754,954	\$5,599,920,140	208
209	September	2019	\$35,772,937	\$142,338,438	\$178,877,347	\$50,039,874	\$3,296,403,097	\$8,235,581	\$503,916,161	\$261,581,790	\$661,033,694	\$341,919,658	\$108,848,996	\$37,883,462	\$5,626,851,036	209
210	October	2019	\$35,799,168	\$141,538,783	\$178,878,588	\$50,080,402	\$3,279,318,891	\$8,262,177	\$501,591,037	\$266,833,124	\$668,655,700	\$341,920,900	\$108,853,933	\$37,752,589	\$5,619,485,292	210
211	November	2019	\$35,790,784	\$141,630,299	\$178,178,486	\$50,105,847	\$3,287,527,956	\$8,273,580	\$499,826,662	\$271,678,642	\$674,009,444	\$341,917,300	\$108,861,666	\$38,308,720	\$5,636,109,388	211
212	December	2019	\$35,449,638	\$102,400,247	\$178,220,891	\$50,097,966	\$3,332,349,962	\$8,276,400	\$500,495,848	\$281,632,385	\$709,150,351	\$341,927,842	\$108,839,513	\$32,266,970	\$5,681,108,015	212
213	13-Month Average		\$35,507,624	\$130,704,405	\$179,123,739	\$49,724,020	\$3,241,973,441	\$8,248,330	\$496,288,417	\$243,409,361	\$639,315,388	\$341,272,069	\$107,978,452	\$38,303,185	\$5,511,848,430	213



**Prior Year: 2019**

Network Transmission Low Voltage Functional Plant balances are extracted from PowerPlant, 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 TO rate case (as shown in WP\_7-PlantInService 1). The monthly balances in Lines 300 - 312 are the end-of-month balances for Prior Year and December of Prior Year minus 1.

4) Direct Assigned Common, General and Intangible (CGI) Plant

Direct Assigned Common, General and Intangible (CGI) Plant In Service balances are extracted from PowerPlant, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC.

Direct Assigned Common, General and Intangible (CGI) Plant In Service balances are extracted from PowerPlant, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC.

Corporate Services (Gas and Electric) Residual Common, General and Intangible (CGI) Plant

Corporate Services (Gas and Electric) Residual Common, General and Intangible (CGI) Plant is extracted from PowerPlant, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC.

Network Transmission Plant In Service  
Input cells are shaded gold

Prior Year: 2019

**6) Corporate Services (Electric) Residual Common, General and Intangible (CGI) Plant**

Corporate Services (Electric) Residual Common, General and Intangible (CGI) Plant is extracted from PowerPlant, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC.

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		
			Note 3	24-Allocators, L. 112	Col 1 * Col 2	Col 3 * 24- Allocators, L. 126	Col 3 * 24- Allocators, L. 127		
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Total Electric Residual CGI</u>	<u>Network Transmission O&amp;M Labor Factor</u>	<u>Network Transmission Corporate CGI</u>	<u>High Voltage Corporate CGI</u>	<u>Low Voltage Corporate CGI</u>		<u>Line</u>
600	December	2018	\$128,194,614	10.62%	\$13,619,345	\$6,080,344	\$7,539,001	See WP_7-PlantInService 5, L. 122, col 12 from annual update for Prior Year minus 1	600
601	December	2019	\$217,812,856	10.62%	\$23,140,352	\$10,330,989	\$12,809,363	See WP_7-PlantInService 5, L. 122, col 12	601
602	Average		\$173,003,735		\$18,379,848	\$8,205,667	\$10,174,182	(Line 600 + Line 601)/2	602

**7) Total Network Transmission Common, General and Intangible (CGI) Plant**

Total Network Transmission Common, General and Intangible (CGI) Plant is the total of the Direct Assigned CGI Plant (Section 4) and the residual CGI Plant (Sections 5-6) allocated to Network Transmission using labor allocation factors.

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>		
			Total of Sections 4-6	Total of Sections 4-6	Total of Sections 4-6		
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Total Network Transmission CGI</u>	<u>High Voltage CGI</u>	<u>Low Voltage CGI</u>	<u>Source</u>	<u>Line</u>
700	December	2018	\$1,047,562,380	\$468,846,806	\$578,715,575	Line 400 + Line 500 + Line 600	700
701	December	2019	\$1,110,271,735	\$494,074,579	\$616,197,155	Line 401 + Line 501 + Line 601	701
702	Average		\$1,078,917,057	\$481,460,692	\$597,456,365	(Line 700 + Line 701)/2	702

**Notes:**

- 1) Network Transmission Direct Assigned CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves only Network Transmission. For Prior Year amounts by Line of Business, see WP\_7-PlantInService 5, L. 122.
- 2) Corporate Residual (Gas and Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves all PG&E Gas and Electric Lines of Business. For Prior Year amount, see WP\_7-PlantInService 5, L. 122.
- 3) Corporate Residual (Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves PG&E Electric Lines of Business only. For Prior Year amount, see WP\_7-PlantInService 5, L. 122.

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

Abandoned Plant Balance and Amortization

Prior Year: 2019

Input cells are shaded gold

PG&E will include recoverable costs in this worksheet for cancelled projects approved or pending approval by the Commission for Abandoned Plant recovery.

1) Prior Year Abandoned Plant																
		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9 (Col 6 + Col 8)/2	Col 10 Col 9 * Composite Tax Rate	Col 11 Col 8 - Col 10	Col 12 Col 9 - Col 10	Col 13	Col 14	
Line		Voltage	Total Project Costs	Recoverable Costs	Amortization Period (yrs)	Start of Amortization	BOY Balance	Prior Year Amortization	EOY Balance	Average Balance	ADIT	EOY Balance Net of ADIT	Average Balance Net of ADIT	FERC Docket Number	Authorization Status	Line
100	Total High Voltage Abandoned Plant (sum from below)	High	\$26,990,051	\$15,983,718			\$7,685,620	\$0	\$15,862,728	\$11,774,174	\$3,294,838	\$12,567,890	\$8,479,336			100
101	Total Low Voltage Abandoned Plant (sum from below)	Low	\$31,431,262	\$15,715,631			\$14,999,463	\$63,333	\$15,222,397	\$15,110,930	\$4,228,582	\$10,993,815	\$10,882,348			101
102	Totals			\$31,699,349			\$22,685,082	\$63,333	\$31,085,124	\$26,885,103	\$7,523,420	\$23,561,705	\$19,361,684			102
103	Santa Cruz 115kV Reinforcement Project	Low	\$7,600,000	\$3,800,000	60	3/1/2016	\$3,620,556	\$63,333	\$3,557,222	\$3,588,889	\$1,004,300	\$2,552,922	\$2,584,589	ER15-2294	Approved	103
104	Santa Cruz 115kV Reinforcement Project (additional costs)	Low	\$428,546	\$214,273	60	3/1/2017	\$207,726	\$0	\$206,536	\$207,131	\$57,963	\$148,573	\$149,168	ER16-2320	Pending	104
105	Pease - Marysville #2 60 kV Line	Low	\$6,310,382	\$3,155,191	60	3/1/2017	\$3,058,782	\$0	\$3,041,253	\$3,050,018	\$853,505	\$2,187,749	\$2,196,513	ER16-2320	Pending	105
106	Jefferson - Stanford #2 60 kV Line Total	Low	\$2,668,232	\$1,334,116	60	3/1/2017	\$1,293,352	\$0	\$1,285,940	\$1,289,646	\$360,889	\$925,051	\$928,756	ER16-2320	Pending	106
107	South of San Mateo Capacity Increase	Low	\$1,805,178	\$902,589	60	3/1/2017	\$875,009	\$0	\$869,995	\$872,502	\$244,158	\$625,837	\$628,345	ER16-2320	Pending	107
108	Bay Meadows 115 kV Reconductoring	Low	\$1,417,632	\$708,816	60	3/1/2017	\$687,158	\$0	\$683,220	\$685,189	\$191,741	\$491,480	\$493,449	ER16-2320	Pending	108
109	Kerckhoff PH #2 - Oakhurst 115 kV Line	Low	\$549,956	\$274,978	60	3/1/2017	\$266,576	\$0	\$265,048	\$265,812	\$74,384	\$190,664	\$191,428	ER16-2320	Pending	109
110	West Point - Valley Springs 60 kV Line	Low	\$142,198	\$71,099	60	3/1/2017	\$68,926	\$0	\$68,531	\$68,729	\$19,233	\$49,299	\$49,496	ER16-2320	Pending	110
111	Soledad 115/60 kV Transformer Capacity	Low	\$92,724	\$46,362	40	3/1/2017	\$44,237	\$0	\$43,850	\$44,043	\$12,325	\$31,525	\$31,718	ER16-2320	Pending	111
112	Napa - Tulucay No. 1 60 kV Line Upgrades	Low	\$79,966	\$39,983	60	3/1/2017	\$38,761	\$0	\$38,539	\$38,650	\$10,816	\$27,723	\$27,834	ER16-2320	Pending	112
113	Clear Lake 60 kV System Reinforcement	Low	\$70,608	\$35,304	60	3/1/2017	\$34,225	\$0	\$34,029	\$34,127	\$9,550	\$24,479	\$24,577	ER16-2320	Pending	113
114	Taft 115/70 kV Transformer #2 Replacement	Low	\$64,744	\$32,372	40	3/1/2017	\$30,888	\$0	\$30,618	\$30,753	\$8,606	\$22,012	\$22,147	ER16-2320	Pending	114
115	Monta Vista - Los Gatos - Evergreen 60 kV Project	Low	\$62,314	\$31,157	60	3/1/2017	\$30,205	\$0	\$30,032	\$30,118	\$8,428	\$21,604	\$21,690	ER16-2320	Pending	115
116	Cressey - North Merced 115 kV Line Addition	Low	\$55,554	\$27,777	60	3/1/2017	\$26,928	\$0	\$26,773	\$26,851	\$7,514	\$19,260	\$19,337	ER16-2320	Pending	116
117	Tesla - Newark	High	\$576,922	\$288,461	60	3/1/2018	\$284,455	\$0	\$282,852	\$283,653	\$79,376	\$203,476	\$204,277	ER17-2154	Pending	117
118	ALMADEN (LOS GATOS) 60KV SHUNT CAPACITOR	Low	\$55,158	\$27,579	40	3/1/2018	\$27,005	\$0	\$26,775	\$26,890	\$7,525	\$19,250	\$19,365	ER17-2154	Pending	118
119	VACA-LAKEVILLE	High	\$11,867,852	\$5,933,926	60	3/1/2018	\$5,851,510	\$0	\$5,818,544	\$5,835,027	\$1,632,851	\$4,185,693	\$4,202,176	ER17-2154	Pending	119
120	Ashlan - Gregg and Ashlan - Herndon 230 kV Line Reconductor	High	\$1,449,352	\$724,676	60	TBD	\$724,676	\$0	\$724,676	\$724,676	\$202,790	\$521,886	\$521,886	ER19-13	Pending	120
121	Evergreen - Mabury 60 to 115 kV Conversion	Low	\$3,212,517	\$1,606,258	60	TBD	\$1,606,258	\$0	\$1,606,258	\$1,606,258	\$449,489	\$1,156,769	\$1,156,769	ER19-13	Pending	121
122	Rio Oso - Atlantic 230 kV Line Project	High	\$1,649,957	\$824,979	60	TBD	\$824,979	\$0	\$824,979	\$824,979	\$230,859	\$594,120	\$594,120	ER19-13	Pending	122
123	Watsonville Voltage Conversion	Low	\$4,682,764	\$2,341,382	60	TBD	\$2,341,382	\$0	\$2,341,382	\$2,341,382	\$655,203	\$1,686,179	\$1,686,179	ER19-13	Pending	123
124	Reedley-Dinuba	Low	\$873,769	\$436,885	60	TBD	\$436,885	\$0	\$436,885	\$436,885	\$122,256	\$314,629	\$314,629	ER19-13	Pending	124
125	Reedley-Orosi	Low	\$609,209	\$304,604	60	TBD	\$304,604	\$0	\$304,604	\$304,604	\$85,239	\$219,365	\$219,365	ER19-13	Pending	125
126	Atlantic-Placer 115kV Line	Low	\$649,811	\$324,906	1	1/1/2020	\$0	\$0	\$324,906	\$162,453	\$45,460	\$279,446	\$116,993	ER19-2568	Approved	126
127	Diablo Canyon Voltage Support (DCVS) Project	High	\$2,220,688	\$1,110,344	1	1/1/2020	\$0	\$0	\$1,110,344	\$555,172	\$155,357	\$954,987	\$399,815	ER19-2568	Approved	127
128	Gates Gregg (Central Valley Transmission Connect "CVTC Project")	High	\$9,225,279	\$7,101,333	1	1/1/2020	\$0	\$0	\$7,101,333	\$3,550,666	\$993,604	\$6,107,728	\$2,557,062	ER19-2582	Approved	128
129	...															129

Notes:

1) Santa Cruz 115kV Reinforcement Project (L 103) was approved for Abandoned Plant recovery in PG&E's TO17 rate case.

2) Lines 104-119 are Abandoned Plant projects that were included in the TO18 and TO19 rate case filings. An amount of amortization for these projects was previously included in the TO18 and/or TO19 rate cases, however because these projects are still pending approval, no amortization has been recorded to date. To prevent double collection, the Beginning of Year (BOY) and End of Year (EOY) Balances have been adjusted to exclude the amortization recovered in TO18 and TO19.

The amount excluded from the BOY Balance is equal to: Col 3/(Col 4 \* 12) \* number of months of amortization (Months from Start of Amortization (Col 5) to 1/1/2019 (BOY)).

The amount excluded from the EOY Balance is equal to: Col 3/(Col 4 \* 12) \* number of months of amortization (Months from Start of Amortization (Col 5) to 5/1/2019 (start of TO20 rates)).

3) Lines 120-125 are Abandoned Plant projects that were first included in the TO20 rate case filing for rate year 2019. Because these projects are still pending approval, no amortization has been recorded to date.

4) Lines 126 & 127 are for costs associated with the Atlantic-Placer 115kV Line and Diablo Canyon Voltage Support (DCVS) Project projects. FERC Docket # ER19-2568 authorized recovery over a one-year amortization period.

5) Line 128 is for costs associated with Gates Gregg (Central Valley Transmission Connect "CVTC Project"). FERC Docket No. ER19-2582 authorized recovery of \$7,101,333 of the \$9,225,279 in total project costs over a one-year amortization period.

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Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 9-PlantAdditions

## Forecast Net Plant Additions for Network Transmission Plant

Prior Year: 2019

Input cells are shaded gold

Forecast Network Transmission Net Plant Additions are calculated using the forecast capital expenditures for Funtional Plant major work categories for the two calendar years after the Prior Year. The 13-month average (including Prior Year + 2 and December of Prior Year + 1) of Net Plant Additions is multiplied by the APCR to calculate the ITRR.

## 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).

Forecast Period			Col 1 Section 2 + Section 3	Col 2 Section 2 + Section 3	Col 3 Section 2 + Section 3	Col 4 Section 2 + Section 3	Col 5 Section 2 + Section 3	Col 6 Section 2 + Section 3		
Line	Month	Year	Gross Plant Adds	Incremental Gross Plant	Depreciation Accrual	Cost of Removal Spend	Incremental Reserve	Net Plant Additions	Line	
100	January	2020	\$158,511,173	\$158,511,173	\$376,305	\$5,577,019	(\$5,200,714)	\$163,711,887	100	
101	February	2020	\$114,188,383	\$272,699,555	\$647,388	\$4,490,958	(\$9,044,285)	\$281,743,840	101	
102	March	2020	\$105,901,631	\$378,601,186	\$898,798	\$6,076,453	(\$14,221,940)	\$392,823,126	102	
103	April	2020	\$149,910,714	\$528,511,901	\$1,254,685	\$5,944,984	(\$18,912,239)	\$547,424,140	103	
104	May	2020	\$107,503,873	\$636,015,774	\$1,509,899	\$4,744,249	(\$22,146,589)	\$658,162,363	104	
105	June	2020	\$194,810,030	\$830,825,804	\$1,972,377	\$7,304,069	(\$27,478,281)	\$858,304,085	105	
106	July	2020	\$57,857,197	\$888,883,001	\$2,109,730	\$5,766,161	(\$31,134,712)	\$919,817,713	106	
107	August	2020	\$58,127,592	\$946,810,592	\$2,247,724	\$4,443,928	(\$33,330,916)	\$980,141,508	107	
108	September	2020	\$99,200,083	\$1,046,010,676	\$2,483,225	\$6,723,582	(\$37,571,273)	\$1,083,581,949	108	
109	October	2020	\$103,111,726	\$1,149,122,401	\$2,728,012	\$7,579,346	(\$42,422,608)	\$1,191,545,009	109	
110	November	2020	\$115,201,661	\$1,264,324,062	\$3,001,500	\$5,075,377	(\$44,496,485)	\$1,308,820,547	110	
111	December	2020	\$117,806,082	\$1,382,130,144	\$3,281,171	\$4,499,588	(\$45,714,902)	\$1,427,845,047	111	
112	January	2021	\$143,784,483	\$1,525,914,627	\$3,622,515	\$4,979,607	(\$47,071,995)	\$1,572,986,621	112	
113	February	2021	\$103,725,263	\$1,629,639,890	\$3,868,758	\$5,208,991	(\$48,412,228)	\$1,678,052,117	113	
114	March	2021	\$92,382,907	\$1,722,022,796	\$4,088,075	\$5,781,579	(\$50,105,732)	\$1,772,128,529	114	
115	April	2021	\$173,015,154	\$1,895,037,950	\$4,498,812	\$6,331,924	(\$51,938,844)	\$1,946,976,794	115	
116	May	2021	\$209,873,228	\$2,104,911,178	\$4,997,050	\$6,340,925	(\$53,282,719)	\$2,158,193,897	116	
117	June	2021	\$129,291,534	\$2,234,202,713	\$5,303,987	\$6,348,426	(\$54,327,157)	\$2,288,529,877	117	
118	July	2021	\$78,992,244	\$2,313,194,957	\$5,491,515	\$5,654,140	(\$54,489,782)	\$2,367,684,739	118	
119	August	2021	\$106,925,559	\$2,420,120,516	\$5,745,355	\$6,005,287	(\$54,749,713)	\$2,474,870,229	119	
120	September	2021	\$84,916,751	\$2,505,037,266	\$5,946,947	\$4,422,848	(\$53,225,614)	\$2,558,262,880	120	
121	October	2021	\$116,623,743	\$2,621,661,010	\$6,223,812	\$3,996,969	(\$50,998,771)	\$2,672,659,781	121	
122	November	2021	\$155,923,090	\$2,777,584,100	\$6,593,972	\$3,328,901	(\$47,773,700)	\$2,825,317,800	122	
123	December	2021	\$149,418,245	\$2,927,002,345	\$6,948,691	\$2,568,742	(\$43,353,751)	\$2,970,356,096	123	
124	13-Month Average (Sum Lines 111 to 123)/13:			\$2,158,343,038				\$2,208,758,800	124	
125	Rate Year Depr Exp (sum Jan - Dec of the Rate Year)				\$63,329,489				125	

## 2) High Voltage Net Plant Additions

High 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 related to the Incremental Gross Plant less the forecast Cost of Removal.

For the calculation of forecast Gross Plant Additions and Cost of Removal by planning order, see workpapers WP\_9-PlantAdditions 1-4.

Forecast Period			Col 1 Note 1	Col 2 Prior Month + Col 1	Col 3 Col 2 * (12-DepRates, L. 110, col 9)/12	Col 4 Note 2	Col 5 Prior Month + Col 3 - Col 4	Col 6 Col 2 - Col 5		
Line	Month	Year	Gross Plant Additions	Incremental Gross Plant	Depreciation Accrual	Cost of Removal Spend	Incremental Reserve	Net Plant Additions	Line	
200	January	2020	\$51,821,171	\$51,821,171	\$123,023	\$2,326,574	(\$2,203,551)	\$54,024,722	200	
201	February	2020	\$50,913,751	\$102,734,922	\$243,892	\$1,713,692	(\$3,673,351)	\$106,408,273	201	
202	March	2020	\$50,130,869	\$152,865,791	\$362,903	\$2,604,709	(\$5,915,157)	\$158,780,948	202	
203	April	2020	\$30,693,540	\$183,559,332	\$435,769	\$2,436,276	(\$7,915,664)	\$191,474,996	203	
204	May	2020	\$22,926,484	\$206,485,816	\$490,196	\$2,214,934	(\$9,640,401)	\$216,126,217	204	
205	June	2020	\$87,374,017	\$293,859,833	\$697,622	\$2,952,197	(\$11,894,976)	\$305,754,810	205	
206	July	2020	\$24,151,186	\$318,011,019	\$754,957	\$2,554,276	(\$13,694,295)	\$331,705,314	206	
207	August	2020	\$26,847,607	\$344,858,625	\$818,693	\$2,249,024	(\$15,124,627)	\$359,983,252	207	
208	September	2020	\$36,823,390	\$381,682,016	\$906,111	\$2,896,152	(\$17,114,668)	\$398,796,683	208	
209	October	2020	\$47,697,928	\$429,379,943	\$1,019,346	\$4,137,413	(\$20,232,735)	\$449,612,678	209	
210	November	2020	\$41,023,913	\$470,403,857	\$1,116,737	\$2,206,610	(\$21,322,608)	\$491,726,465	210	
211	December	2020	\$47,878,478	\$518,282,334	\$1,230,400	\$1,809,834	(\$21,902,043)	\$540,184,377	211	
212	January	2021	\$36,209,038	\$554,491,373	\$1,316,360	\$1,962,324	(\$22,548,006)	\$577,039,379	212	
213	February	2021	\$56,633,126	\$611,124,498	\$1,450,807	\$2,649,034	(\$23,746,233)	\$634,870,731	213	
214	March	2021	\$39,993,110	\$651,117,609	\$1,545,750	\$3,028,712	(\$25,229,194)	\$676,346,803	214	
215	April	2021	\$110,003,165	\$761,120,773	\$1,806,897	\$2,978,320	(\$26,400,617)	\$787,521,390	215	
216	May	2021	\$96,632,686	\$857,753,459	\$2,036,303	\$3,276,092	(\$27,640,406)	\$885,393,865	216	
217	June	2021	\$58,896,976	\$916,650,435	\$2,176,124	\$3,154,162	(\$28,618,444)	\$945,268,879	217	
218	July	2021	\$31,112,711	\$947,763,146	\$2,249,986	\$2,576,252	(\$28,944,710)	\$976,707,856	218	
219	August	2021	\$52,577,783	\$1,000,340,929	\$2,374,805	\$2,491,762	(\$29,061,668)	\$1,029,402,596	219	
220	September	2021	\$32,048,469	\$1,032,389,398	\$2,450,888	\$1,775,805	(\$28,386,585)	\$1,060,775,983	220	
221	October	2021	\$44,752,023	\$1,077,141,421	\$2,557,129	\$1,871,307	(\$27,700,763)	\$1,104,842,184	221	
222	November	2021	\$94,886,072	\$1,172,027,493	\$2,782,388	\$1,635,326	(\$26,553,701)	\$1,198,581,193	222	
223	December	2021	\$51,799,193	\$1,223,826,686	\$2,905,359	\$1,152,268	(\$24,800,610)	\$1,248,627,296	223	
224	13-Month Average:			\$871,079,196				\$897,350,964	224	

Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 9-PlantAdditions

## Forecast Net Plant Additions for Network Transmission Plant

Prior Year: 2019

Input cells are shaded gold

Forecast Network Transmission Net Plant Additions are calculated using the forecast capital expenditures for Funtional Plant major work categories for the two calendar years after the Prior Year. The 13-month average (including Prior Year + 2 and December of Prior Year + 1) of Net Plant Additions is multiplied by the APCR to calculate the ITRR.

## 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 related to the Incremental Gross Plant less the forecast Cost of Removal. For the calculation of forecast Gross Plant Additions and Cost of Removal by planning order, see workpapers WP\_9-PlantAdditions 1-4.

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6		
			Note 1	Prior Month + Col 1	Col 2 * (12-DepRates, L. 110, col 9)/12	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	2020	\$106,690,002	\$106,690,002	\$253,282	\$3,250,444	(\$2,997,163)	\$109,687,165	300	
301	February	2020	\$63,274,631	\$169,964,633	\$403,495	\$2,777,266	(\$5,370,934)	\$175,335,567	301	
302	March	2020	\$55,770,762	\$225,735,395	\$535,895	\$3,471,744	(\$8,306,783)	\$234,042,178	302	
303	April	2020	\$119,217,174	\$344,952,569	\$818,916	\$3,508,708	(\$10,996,575)	\$355,949,144	303	
304	May	2020	\$84,577,389	\$429,529,958	\$1,019,702	\$2,529,315	(\$12,506,188)	\$442,036,146	304	
305	June	2020	\$107,436,013	\$536,965,971	\$1,274,755	\$4,351,872	(\$15,583,305)	\$552,549,275	305	
306	July	2020	\$33,706,011	\$570,671,982	\$1,354,773	\$3,211,885	(\$17,440,417)	\$588,112,399	306	
307	August	2020	\$31,279,985	\$601,951,967	\$1,429,031	\$2,194,904	(\$18,206,289)	\$620,158,256	307	
308	September	2020	\$62,376,693	\$664,328,660	\$1,577,113	\$3,827,429	(\$20,456,605)	\$684,785,265	308	
309	October	2020	\$55,413,798	\$719,742,458	\$1,708,665	\$3,441,933	(\$22,189,873)	\$741,932,330	309	
310	November	2020	\$74,177,747	\$793,920,205	\$1,884,763	\$2,868,767	(\$23,173,877)	\$817,094,082	310	
311	December	2020	\$69,927,605	\$863,847,810	\$2,050,771	\$2,689,754	(\$23,812,860)	\$887,660,670	311	
312	January	2021	\$107,575,444	\$971,423,254	\$2,306,155	\$3,017,283	(\$24,523,988)	\$995,947,243	312	
313	February	2021	\$47,092,137	\$1,018,515,391	\$2,417,951	\$2,559,957	(\$24,665,994)	\$1,043,181,386	313	
314	March	2021	\$52,389,796	\$1,070,905,188	\$2,542,324	\$2,752,868	(\$24,876,538)	\$1,095,781,725	314	
315	April	2021	\$63,011,989	\$1,133,917,177	\$2,691,914	\$3,353,604	(\$25,538,227)	\$1,159,455,404	315	
316	May	2021	\$113,240,542	\$1,247,157,719	\$2,960,747	\$3,064,832	(\$25,642,313)	\$1,272,800,032	316	
317	June	2021	\$70,394,559	\$1,317,552,278	\$3,127,863	\$3,194,264	(\$25,708,714)	\$1,343,260,991	317	
318	July	2021	\$47,879,534	\$1,365,431,811	\$3,241,529	\$3,077,887	(\$25,545,072)	\$1,390,976,883	318	
319	August	2021	\$54,347,776	\$1,419,779,587	\$3,370,550	\$3,513,525	(\$25,688,046)	\$1,445,467,633	319	
320	September	2021	\$52,868,281	\$1,472,647,868	\$3,496,060	\$2,647,043	(\$24,839,029)	\$1,497,486,897	320	
321	October	2021	\$71,871,721	\$1,544,519,589	\$3,666,683	\$2,125,662	(\$23,298,008)	\$1,567,817,597	321	
322	November	2021	\$61,037,018	\$1,605,556,608	\$3,811,584	\$1,693,576	(\$21,179,999)	\$1,626,736,607	322	
323	December	2021	\$97,619,051	\$1,703,175,659	\$4,043,332	\$1,416,474	(\$18,553,142)	\$1,721,728,800	323	
324	13-Month Average:			\$1,287,263,841				\$1,311,407,836	324	

## Notes:

- 1) For High and Low Voltage Gross Plant Additions see WP\_9-PlantAdditions 5, L. 149-172.  
2) For High and Low Voltage Gross Plant Cost of Removal see WP\_9-PlantAdditions 6, L. 149-172.  
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**Prior Year: 2019**

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.

Accumulated Depreciation balances for Network Transmission High Voltage Functional Plant are extracted from PowerPlant, 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.

FERC Account:			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	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		
200	December	2018	(\$165,123)	\$31,198,891	\$57,819,609	\$6,052,699	\$753,924,906	\$2,692,010	\$226,714,058	\$32,997,278	\$206,833,345	\$50,025,536	\$28,893,998	\$3,661,729	\$	1,400,648,937
201	January	2019	(\$165,189)	\$31,606,620	\$58,065,974	\$6,133,250	\$758,132,131	\$2,705,416	\$227,497,057	\$32,866,881	\$207,568,345	\$50,427,119	\$29,074,139	\$3,826,911	\$	1,508,158,654
202	February	2019	(\$165,236)	\$31,872,606	\$58,358,701	\$6,209,193	\$763,233,600	\$2,718,723	\$228,168,201	\$33,592,399	\$208,075,954	\$50,892,132	\$29,254,430	\$3,881,878	\$	1,416,092,581
203	March	2019	(\$165,296)	\$32,145,953	\$58,668,328	\$6,285,513	\$767,376,199	\$2,732,080	\$228,981,624	\$33,636,964	\$208,490,430	\$51,325,155	\$29,434,276	\$3,943,735	\$	1,422,854,941
204	April	2019	(\$165,354)	\$32,408,675	\$58,954,390	\$6,362,836	\$772,094,067	\$2,745,339	\$229,467,234	\$33,863,829	\$209,448,246	\$51,758,654	\$29,614,817	\$4,008,584	\$	1,427,171,619
205	May	2019	(\$165,412)	\$32,706,490	\$59,241,270	\$6,439,116	\$777,666,029	\$2,758,955	\$229,785,347	\$34,013,451	\$208,401,836	\$52,195,219	\$29,802,532	\$4,127,391	\$	1,434,892,225
206	June	2019	(\$165,416)	\$33,004,255	\$59,527,060	\$6,511,685	\$778,963,259	\$2,759,497	\$230,454,631	\$34,476,575	\$207,174,652	\$52,630,286	\$29,981,618	\$4,200,080	\$	1,439,518,182
207	July	2019	(\$167,604)	\$33,354,499	\$59,819,494	\$6,588,981	\$784,135,504	\$2,771,897	\$231,247,070	\$34,985,764	\$208,042,697	\$53,065,277	\$30,168,928	\$4,258,267	\$	1,448,267,854
208	August	2019	\$9,472	\$33,641,130	\$60,103,528	\$6,658,981	\$788,415,259	\$2,785,416	\$231,660,764	\$35,431,583	\$208,942,994	\$53,483,637	\$30,165,213	\$4,326,371	\$	1,455,624,347
209	September	2019	\$9,444	\$33,927,104	\$60,389,442	\$6,737,653	\$792,544,131	\$2,798,994	\$231,731,516	\$36,046,391	\$208,915,929	\$53,916,970	\$30,327,814	\$4,372,797	\$	1,461,718,185
210	October	2019	\$14,383	\$34,212,333	\$60,674,432	\$6,810,739	\$796,580,705	\$2,811,394	\$232,711,288	\$36,642,337	\$209,265,823	\$54,349,932	\$30,488,310	\$4,432,350	\$	1,470,994,066
211	November	2019	\$14,193	\$34,497,269	\$60,972,189	\$6,883,533	\$804,055,480	\$2,828,762	\$233,489,491	\$37,238,575	\$210,107,399	\$54,776,058	\$30,652,415	\$4,504,061	\$	1,480,919,425
212	December	2019	\$13,217	\$33,572,846	\$61,235,316	\$6,954,766	\$803,955,641	\$2,842,173	\$233,357,873	\$37,936,660	\$210,583,533	\$55,204,509	\$30,759,622	\$4,339,980	\$	1,480,756,137
213	13-Month Average		(\$97,225)	\$32,934,512	\$59,525,364	\$6,509,705	\$780,298,993	\$2,765,451	\$230,398,355	\$34,919,130	\$208,142,399	\$52,619,268	\$29,893,701	\$4,144,933	\$	1,442,055,166

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

Accumulated Depreciation for Network Transmission Assets  
Input cells are shaded gold

Prior Year: 2019

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

Accumulated Depreciation balances for Network Transmission Low Voltage Functional Plant are extracted from PowerPlant, 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 - 312 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		
Line	Month	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900		Line
300	December	2018	(\$62,482)	\$34,350,933	\$39,191,333	\$7,978,095	\$572,049,943	\$11,842,755	\$103,024,525	\$299,943,041	\$279,194,600	\$37,315,974	\$36,831,807	\$8,168,012	\$1,429,828,538	300
301	January	2019	(\$62,671)	\$34,501,083	\$39,478,652	\$8,078,785	\$576,911,677	\$11,895,314	\$103,890,779	\$300,945,531	\$280,746,308	\$37,482,427	\$37,103,310	\$8,141,498	\$1,439,112,694	301
302	February	2019	(\$62,874)	\$34,794,369	\$39,790,039	\$8,185,542	\$582,447,557	\$11,947,975	\$104,714,780	\$302,755,061	\$281,851,270	\$37,728,250	\$37,376,192	\$8,242,928	\$1,449,771,091	302
303	March	2019	(\$63,069)	\$35,083,729	\$40,073,474	\$8,292,592	\$587,038,495	\$12,000,369	\$105,473,993	\$299,632,717	\$282,749,282	\$37,934,525	\$37,648,482	\$8,341,535	\$1,454,206,125	303
304	April	2019	(\$63,262)	\$35,337,879	\$40,389,131	\$8,402,033	\$592,291,655	\$12,052,813	\$106,077,336	\$296,605,463	\$280,202,291	\$38,140,871	\$37,921,496	\$8,439,467	\$1,455,797,174	304
305	May	2019	(\$63,457)	\$35,610,431	\$40,705,461	\$8,508,971	\$597,348,784	\$12,104,475	\$106,552,479	\$297,097,816	\$280,383,435	\$38,346,126	\$38,192,465	\$8,496,820	\$1,463,283,806	305
306	June	2019	(\$63,701)	\$35,888,465	\$41,021,432	\$8,614,809	\$600,026,191	\$12,109,582	\$107,308,764	\$298,484,491	\$281,069,751	\$38,553,040	\$38,461,993	\$8,602,807	\$1,470,077,624	306
307	July	2019	(\$71,181)	\$36,122,669	\$41,331,249	\$8,720,141	\$607,348,042	\$12,156,845	\$108,055,178	\$300,348,215	\$282,700,284	\$38,759,887	\$38,739,805	\$8,715,921	\$1,482,927,054	307
308	August	2019	\$25,339	\$36,423,503	\$41,649,672	\$8,823,323	\$612,336,010	\$12,207,722	\$108,570,668	\$301,538,556	\$284,744,499	\$38,954,776	\$38,788,520	\$8,819,923	\$1,492,882,510	308
309	September	2019	\$24,930	\$36,725,816	\$41,966,774	\$8,933,484	\$616,559,341	\$12,258,400	\$108,903,179	\$303,130,604	\$284,945,245	\$39,160,371	\$39,034,860	\$8,942,044	\$1,500,585,046	309
310	October	2019	\$46,536	\$37,020,658	\$42,284,625	\$9,036,912	\$625,360,813	\$12,303,885	\$109,818,634	\$305,069,336	\$285,947,620	\$39,365,762	\$39,278,217	\$9,038,822	\$1,514,571,821	310
311	November	2019	\$45,713	\$37,319,572	\$42,587,965	\$9,139,873	\$630,878,787	\$12,383,079	\$110,621,911	\$307,334,769	\$287,570,945	\$39,566,579	\$39,526,008	\$9,138,031	\$1,526,113,231	311
312	December	2019	\$46,371	\$37,032,330	\$42,884,784	\$9,244,855	\$633,525,054	\$12,431,938	\$110,896,692	\$310,236,528	\$286,433,212	\$39,767,860	\$39,692,266	\$9,210,255	\$1,531,402,145	312
313	13-Month Average		(\$24,908)	\$35,862,418	\$41,027,276	\$8,612,263	\$602,624,796	\$12,130,396	\$107,223,763	\$301,778,625	\$282,964,519	\$38,544,342	\$38,353,494	\$8,638,313	\$1,477,735,297	313

4) Accumulated Depreciation for Direct Assigned Common, General and Intangible (CGI) Plant

Accumulated Depreciation balances for Direct Assigned CGI Plant are extracted from PowerPlant, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC.

			Col 1 Col 2 + Col 3	Col 2 Note 1	Col 3 Note 1			
Line	Month	Year	Total CGI	High Voltage	Low Voltage			Line
400	December	2018	\$239,658,093	\$111,351,541	\$128,306,552	See WP_10-AccDep 4, L. 122, Col 1 and Col 2 from annual update for Prior Year minus 1		400
401	December	2019	\$288,352,419	\$130,205,461	\$158,146,959	See WP_10-AccDep 4, L. 122, Col 1 and Col 2		401
402	Average		\$264,005,256	\$120,778,501	\$143,226,755	(Line 400 + Line 401)/2		402

5) Accumulated Depreciation for Corporate Services (Gas and Electric) Residual Common, General and Intangible (CGI) Plant

Accumulated Depreciation balances for Corporate Services (Gas and Electric) Residual CGI Plant are extracted from PowerPlant, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC.

			Col 1	Col 2	Col 3	Col 4	Col 5		
			Note 2	24-Allocators, L. 113	Col 1 * Col 2	Col 3 * 24- Allocators, L. 126	Col 3 * 24-Allocators, L. 127		
Line	Month	Year	Total PG&E Residual CGI	Network Transmission O&M Labor Factor	Network Transmission Corporate CGI	High Voltage	Low Voltage		Line
500	December	2018	\$1,173,490,551	7.20%	\$84,531,002	\$37,738,789	\$46,792,213	See WP_10-AccDep 4, L. 122, Col 11 from annual update for Prior Year minus 1	500
501	December	2019	\$1,180,885,455	7.20%	\$85,063,685	\$37,976,605	\$47,087,080	See WP_10-AccDep 4, L. 122, Col 11	501
502	Average		\$1,177,188,003		\$84,797,344	\$37,857,697	\$46,939,647	(Line 500 + Line 501)/2	502

6) Accumulated Depreciation for Corporate Services (Electric) Residual Common, General and Intangible (CGI) Plant

Accumulated Depreciation balances for Corporate Services (Electric) CGI Plant are extracted from PowerPlant, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC.

			Col 1	Col 2	Col 3	Col 4	Col 5		
			Note 3	24-Allocators, L. 112	Col 1 * Col 2	Col 3 * 24- Allocators, L. 126	Col 3 * 24-Allocators, L. 127		
Line	Month	Year	Total Electric Residual CGI	Network Transmission O&M Labor Factor	Network Transmission Corporate CGI	High Voltage	Low Voltage		Line
600	December	2018	\$22,812,108	10.62%	\$2,423,549	\$1,081,991	\$1,341,558	See WP_10-AccDep 4, L. 122, Col 12 from annual update for Prior Year minus 1	600
601	December	2019	\$60,973,795	10.62%	\$6,477,832	\$2,892,022	\$3,585,810	See WP_10-AccDep 4, L. 122, Col 12	601
602	Average		\$41,892,952		\$4,450,691	\$1,987,007	\$2,463,684	(Line 600 + Line 601)/2	602

Accumulated Depreciation for Network Transmission Assets  
Input cells are shaded gold

Prior Year: 2019

**7) Total Accumulated Depreciation for Network Transmission Common, General and Intangible (CGI) Plant**

Total Accumulated Depreciation balances for Network Transmission CGI Plant is the total of the amount related to Direct Assigned CGI Plant (Section 4) and amounts related to Residual CGI Plant (Sections 5-6) allocated to Network Transmission using labor allocation factors.

			Col 1 Total of Sections 4-6	Col 2 Total of Sections 4-6	Col 3 Total of Sections 4-6		
Line	Month	Year	Total CGI	High Voltage	Low Voltage	Source	Line
700	December	2018	\$326,612,644	\$150,172,321	\$176,440,323	Line 400 + Line 500 + Line 600	700
701	December	2019	\$379,893,937	\$171,074,088	\$208,819,849	Line 401 + Line 501 + Line 601	701
702	Average		\$353,253,290	\$160,623,205	\$192,630,086	(Line 700 + Line 701)/2	702

**Notes:**

- 1) Accumulated Depreciation for Direct Assigned CGI Plant is related to Plant in FERC Accounts 389-399 or 301-303 that serves only Network Transmission. For Prior Year amounts by Line of Business, see WP\_10-AccDep 4, L. 122, cols 1 and 2.
- 2) Accumulated Depreciation for Corporate Residual (Gas and Electric) CGI Plant is related to Plant in FERC Accounts 389-399 or 301-303 that serves all PG&E Gas and Electric Lines of Business. For Prior Year amount, see WP\_10-AccDep 4, L. 122, col 11.
- 3) Accumulated Depreciation for Corporate Residual (Electric) CGI Plant is related to Plant in FERC Accounts 389-399 or 301-303 that serves PG&E Electric Lines of Business only. For Prior Year amount, see WP\_10-AccDep 4, L. 122, col 12.



Network Transmission Depreciation Expense  
Input cells are shaded gold

Prior Year: 2019

1) Depreciation Expense for Network Transmission Functional Plant

Prior Year recorded Depreciation Expense is extracted from PowerPlant, PG&E's fixed asset system of record, by querying by Asset Class. It is then allocated to UCC and Line of Business 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: Voltage	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	Line
100	High Voltage	\$0	\$2,996,929	\$3,585,790	\$921,649	\$85,898,171	\$85,711	\$10,825,438	\$7,721,376	\$16,705,841	\$5,172,173	\$2,156,806	\$706,695	\$136,776,581	100
101	Low Voltage	\$0	\$3,089,664	\$3,759,934	\$1,317,038	\$85,656,651	\$286,361	\$8,841,200	\$35,874,103	\$27,991,826	\$2,526,672	\$3,182,187	\$1,535,308	\$174,060,944	101
102	Total	\$0	\$6,086,594	\$7,345,723	\$2,238,687	\$171,554,823	\$372,072	\$19,666,638	\$43,595,479	\$44,697,668	\$7,698,845	\$5,338,993	\$2,242,002	\$310,837,524	102

2) Depreciation Expense for Direct Assigned Common, General and Intangible (CGI) Plant

Depreciation Expense for Direct Assigned CGI Plant is extracted from PowerPlant, PG&E's fixed asset system of record, by querying by Asset Class. It is then allocated to UCC and Line of Business based on Prior Year ending plant balances.

		Col 1 Col 2 + Col 3	Col 2 Note 1	Col 3 Note 1	
Line	Year	Total CGI	High Voltage	Low Voltage	Line
200	2019	\$63,365,561	\$28,024,512	\$35,341,049	200

3) Depreciation Expense for Corporate Services (Gas and Electric) Residual Common, General and Intangible (CGI) Plant

Depreciation Expense for Corporate Services (Gas and Electric) Residual CGI Plant is extracted from PowerPlant, PG&E's fixed asset system of record, by querying by Asset Class. It is then allocated to UCC and Line of Business based on Prior Year ending plant balances.

		Col 1 Note 2	Col 2 24-Allocators, L. 113	Col 3 Col 1 * Col 2	Col 4 Col 3 * 24- Allocators, L. 126	Col 5 Col 3 * 24- Allocators, L. 127	
Line	Year	Total PG&E Corporate Residual CGI	Network Transmission O&M Labor Factor	Transmission Allocation of Corporate CGI	High Voltage Corporate CGI	Low Voltage Corporate CGI	Line
300	2019	\$257,226,898	7.20%	\$18,529,035	\$8,272,271	\$10,256,764	300

4) Depreciation Expense for Corporate Services (Electric) Residual Common, General and Intangible (CGI) Plant

Depreciation Expense for Corporate Services (Electric) Residual CGI Plant is extracted from PowerPlant, PG&E's fixed asset system of record, by querying by Asset Class. It is then allocated to UCC and Line of Business based on Prior Year ending plant balances.

		Col 1 Note 3	Col 2 24-Allocators, L. 112	Col 3 Col 1 * Col 2	Col 4 Col 3 * 24- Allocators, L. 126	Col 5 Col 3 * 24- Allocators, L. 127	
Line	Year	Electric Residual CGI	Network Transmission O&M Labor Factor	Transmission Allocation of Electric CGI	High Voltage Electric CGI	Low Voltage Electric CGI	Line
400	2019	\$2,408,281	10.62%	\$255,855	\$114,226	\$141,629	400

5) Total Depreciation Expense for Network Transmission Common, General and Intangible (CGI) Plant

Total Depreciation Expense for Network Transmission CGI Plant is the total of the amount related to Direct Assigned CGI Plant (Section 2) and amounts related to Residual CGI Plant (Sections 3-4) allocated to Network Transmission using labor allocation factors.

		Col 1 Total of Sections 2-4	Col 2 Total of Sections 2-4	Col 3 Total of Sections 2-4	
Line	Year	Total CGI	High Voltage	Low Voltage	Line
500	2019	\$82,150,451	\$36,411,009	\$45,739,441	500

Calculation of Depreciation Expense Rate Adjustment for Proposed Depreciation Rates

The following sections (Sections 6-9) 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 only 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.

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

Network Transmission Depreciation Expense  
Input cells are shaded gold

Prior Year: 2019

6) Total Network Transmission Functional Plant

Total Network Transmission Functional Plant Prior Year balances are from 7-PlantInService, L. 101-112.

			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-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	Total of Col 1-12	
Line	Month	FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total	Line
		Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900		
600	January	2019	\$63,292,241	\$238,166,828	\$370,086,965	\$119,261,515	\$6,278,487,716	\$35,849,520	\$883,566,733	\$1,317,432,393	\$1,603,382,946	\$507,266,546	\$266,843,916	\$109,601,281	\$11,793,238,601	600
601	February	2019	\$63,385,178	\$239,048,191	\$369,765,771	\$119,573,641	\$6,333,225,108	\$35,847,131	\$886,201,937	\$1,324,151,999	\$1,621,398,870	\$507,274,858	\$266,954,016	\$114,770,255	\$11,881,596,953	601
602	March	2019	\$63,395,710	\$240,877,306	\$366,516,900	\$119,700,991	\$6,383,073,009	\$35,845,084	\$887,538,534	\$1,366,488,096	\$1,664,824,895	\$507,290,441	\$267,007,187	\$117,230,405	\$12,019,788,556	602
603	April	2019	\$63,409,339	\$242,635,953	\$366,510,614	\$119,870,111	\$6,439,726,351	\$35,845,220	\$888,944,995	\$1,384,066,320	\$1,671,991,751	\$507,418,502	\$267,077,609	\$118,382,476	\$12,105,879,242	603
604	May	2019	\$63,424,034	\$245,471,130	\$366,505,246	\$120,044,232	\$6,482,152,860	\$35,841,224	\$892,539,675	\$1,415,238,042	\$1,709,596,072	\$508,926,857	\$269,344,693	\$126,586,857	\$12,235,670,920	604
605	June	2019	\$63,466,009	\$248,329,737	\$366,513,419	\$120,311,189	\$6,499,421,415	\$35,837,597	\$896,151,511	\$1,451,254,137	\$1,724,353,910	\$508,941,365	\$269,367,754	\$107,306,997	\$12,291,255,039	605
606	July	2019	\$63,546,962	\$253,866,063	\$366,347,016	\$120,523,763	\$6,512,986,787	\$35,834,993	\$896,574,863	\$1,465,681,843	\$1,740,146,860	\$508,951,493	\$269,387,827	\$107,658,295	\$12,341,506,766	606
607	August	2019	\$63,841,694	\$254,518,734	\$366,525,502	\$120,602,340	\$6,531,030,430	\$35,832,619	\$904,791,176	\$1,481,200,385	\$1,773,892,690	\$508,959,588	\$269,418,865	\$108,059,575	\$12,418,673,598	607
608	September	2019	\$63,823,266	\$254,932,881	\$366,575,076	\$121,125,735	\$6,530,953,077	\$35,830,000	\$907,234,801	\$1,521,053,938	\$1,799,141,901	\$508,982,554	\$269,450,801	\$108,239,861	\$12,487,343,889	608
609	October	2019	\$63,849,680	\$253,114,134	\$366,653,739	\$121,238,474	\$6,547,174,627	\$35,889,305	\$906,747,086	\$1,538,502,334	\$1,816,121,997	\$508,984,359	\$269,461,118	\$107,803,654	\$12,535,540,507	609
610	November	2019	\$63,836,900	\$253,405,568	\$365,103,918	\$121,317,945	\$6,570,004,076	\$35,915,115	\$906,225,469	\$1,555,187,150	\$1,827,968,180	\$508,983,005	\$269,473,460	\$108,918,428	\$12,586,339,215	610
611	December	2019	\$63,485,248	\$207,954,868	\$365,059,408	\$121,622,021	\$6,654,921,575	\$35,922,404	\$909,151,578	\$1,589,186,644	\$1,897,117,041	\$508,959,521	\$269,402,805	\$102,313,904	\$12,725,097,015	611

7) Proposed Network Transmission Functional Plant Depreciation Rates

Proposed Network Transmission Functional Plant Depreciation Rates are from 12-DepRates. The Depreciation Rates for Columns 3-12 are from 12-DepRates, 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 4	Note 5	12-DepRates, L. 100	12-DepRates, L. 101	12-DepRates, L. 102	12-DepRates, L. 103	12-DepRates, L. 104	12-DepRates, L. 105	12-DepRates, L. 106	12-DepRates, L. 107	12-DepRates, L. 108	12-DepRates, L. 109	
Line			ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Line
700	Proposed Depreciation Rates		0.00%	1.83%	1.63%	1.71%	3.13%	1.66%	2.30%	3.16%	2.72%	1.53%	1.99%	1.86%	612

8) 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 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Total of Col 1-12	
Line	Month	FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total	Line
		Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900		
800	January	2019	\$0	\$363,204	\$502,701	\$170,345	\$16,381,621	\$49,622	\$1,692,767	\$3,464,847	\$3,639,679	\$646,342	\$442,516	\$170,065	\$27,523,710	800
801	February	2019	\$0	\$364,548	\$502,265	\$170,791	\$16,524,440	\$49,618	\$1,697,815	\$3,482,520	\$3,680,575	\$646,353	\$442,699	\$178,085	\$27,739,710	801
802	March	2019	\$0	\$367,338	\$497,852	\$170,973	\$16,654,501	\$49,616	\$1,700,376	\$3,593,864	\$3,779,153	\$646,373	\$442,787	\$181,903	\$28,084,734	802
803	April	2019	\$0	\$370,020	\$497,844	\$171,214	\$16,802,319	\$49,616	\$1,703,070	\$3,640,094	\$3,795,421	\$646,536	\$442,904	\$183,690	\$28,302,729	803
804	May	2019	\$0	\$374,343	\$497,836	\$171,463	\$16,913,017	\$49,610	\$1,709,957	\$3,722,076	\$3,880,783	\$648,458	\$446,663	\$196,421	\$28,610,628	804
805	June	2019	\$0	\$378,703	\$497,847	\$171,844	\$16,958,074	\$49,605	\$1,716,877	\$3,816,798	\$3,914,283	\$648,476	\$446,702	\$166,505	\$28,765,715	805
806	July	2019	\$0	\$387,146	\$497,621	\$172,148	\$16,993,468	\$49,602	\$1,717,688	\$3,854,743	\$3,950,133	\$648,489	\$446,735	\$167,050	\$28,884,823	806
807	August	2019	\$0	\$388,141	\$497,864	\$172,260	\$17,040,547	\$49,598	\$1,733,429	\$3,895,557	\$4,026,736	\$648,499	\$446,786	\$167,672	\$29,067,091	807
808	September	2019	\$0	\$388,773	\$497,931	\$173,008	\$17,040,345	\$49,595	\$1,738,111	\$4,000,372	\$4,084,052	\$648,529	\$446,839	\$167,952	\$29,235,506	808
809	October	2019	\$0	\$385,999	\$498,038	\$173,169	\$17,082,670	\$49,677	\$1,737,176	\$4,046,261	\$4,122,597	\$648,531	\$446,856	\$167,275	\$29,358,250	809
810	November	2019	\$0	\$386,443	\$495,933	\$173,282	\$17,142,236	\$49,713	\$1,736,177	\$4,090,142	\$4,149,488	\$648,529	\$446,877	\$169,005	\$29,487,825	810
811	December	2019	\$0	\$317,131	\$495,872	\$173,717	\$17,363,800	\$49,723	\$1,741,783	\$4,179,561	\$4,306,456	\$648,499	\$446,760	\$158,757	\$29,882,058	811
812	Total		\$0	\$4,471,790	\$5,979,606	\$2,064,216	\$202,897,037	\$595,593	\$20,625,226	\$45,786,836	\$47,329,357	\$7,773,613	\$5,345,123	\$2,074,380	\$344,942,778	812

9) 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.

Line																Line
900	Calculated Depreciation Expense for Recorded Plant Using Proposed Rates				\$344,942,778	Section 8, Line 812, col 13										900
901	Total Prior Year Recorded Depreciation Expense				\$310,837,524	Section 1, Line 102, col 13										901
902	Depreciation Expense Rate Adjustment				\$34,105,254	Line 900 minus Line 901										902

Notes:

- 1) Network Transmission Direct Assigned CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves only Network Transmission. For Depreciation Expense amounts by Line of Business for Direct Assigned CGI Plant, see WP\_11-Depreciation 3, L. 122, Cols 1 and 2.
- 2) Corporate Residual (Gas and Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves all PG&E Gas and Electric Lines of Business. For Depreciation Expense for Corporate Residual (Gas and Electric) CGI Plant, see WP\_11-Depreciation 3, L. 122, Col 11.
- 3) Corporate Residual (Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves PG&E Electric Lines of Business only. For Depreciation Expense for Corporate Residual (Electric) CGI Plant, see WP\_11-Depreciation 3, L. 122, Col 12.
- 4) Account 350.01 - Land is not depreciated in the TO rate case.
- 5) ETP35002 - Land Rights is depreciated using the composite depreciation rate excluding net salvage for transmission plant. (see 12-DepRates, L. 110, col 10)

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

DEPRECIATION RATES (Note 1)

Rate Year: 2021

1) ELECTRIC TRANSMISSION PLANT (Note 2)

Line	Func	FERC Account	Asset Class	Asset Class Description	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
					7-PlantInService, 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			
					ORIGINAL COST	PCT.	NET SALVAGE AMOUNT	BOOK RESERVE	FUTURE ACCRUALS	SURVIVOR CURVE	REMAINING LIFE	ANNUAL ACCRUAL AMOUNT	RATE	LIFE RATE	COR RATE
100	ETP	352.01	ETP35201	STRUCTURES AND IMPROVEMENTS	\$365,059,408	(20)	(\$73,011,882)	\$104,120,100	\$333,951,190	70 - R3	57.45	\$5,950,468	1.63%	1.33%	0.31%
101	ETP	352.02	ETP35202	STRUCTURES AND IMPROVEMENTS - EQUIPMENT	\$121,622,021	(20)	(\$24,324,404)	\$16,199,621	\$129,746,804	70 - R3	63.80	\$2,084,601	1.71%	1.41%	0.30%
102	ETP	353.01	ETP35301	STATION EQUIPMENT	\$6,654,921,575	(60)	(\$3,992,952,945)	\$1,437,480,694	\$9,210,393,826	46 - R2	37.87	\$208,365,595	3.13%	2.13%	1.00%
103	ETP	353.02	ETP35302	STATION EQUIPMENT - STEP-UP TRANSFORMERS	\$35,922,404	(5)	(\$1,796,120)	\$15,274,111	\$22,444,413	55 - R1.5	34.30	\$596,671	1.66%	1.54%	0.12%
104	ETP	354	ETP35400	TOWERS AND FIXTURES	\$909,151,578	(100)	(\$909,151,578)	\$344,254,566	\$1,474,048,590	75 - R4	57.03	\$20,901,395	2.30%	1.19%	1.11%
105	ETP	355	ETP35500	POLES AND FIXTURES	\$1,589,186,644	(80)	(\$1,271,349,315)	\$348,173,188	\$2,512,362,770	54 - R1.5	46.49	\$50,154,730	3.16%	1.71%	1.44%
106	ETP	356	ETP35600	OVERHEAD CONDUCTORS AND DEVICES	\$1,897,117,041	(110)	(\$2,086,828,745)	\$497,016,745	\$3,486,929,041	65 - R2	51.91	\$51,677,468	2.72%	1.36%	1.36%
107	ETP	357	ETP35700	UNDERGROUND CONDUIT	\$508,959,521	0	\$0	\$94,972,370	\$413,987,151	65 - R4	54.80	\$7,781,991	1.53%	1.52%	0.01%
108	ETP	358	ETP35800	UNDERGROUND CONDUCTORS AND DEVICES	\$269,402,805	(10)	(\$26,940,280)	\$70,451,887	\$225,891,198	55 - R3	43.69	\$5,361,116	1.99%	1.76%	0.23%
109	ETP	359	ETP35900	ROADS AND TRAILS	\$102,313,904	(10)	(\$10,231,390)	\$13,550,236	\$98,995,058	60 - R1.5	52.76	\$1,905,085	1.86%	1.65%	0.22%
110				TOTAL TRANSMISSION PLANT	\$12,453,656,899		(\$8,396,586,659)	\$2,941,493,518	\$17,908,750,040			\$354,779,121	2.85%	1.83% (Note 3)	1.02%

2) COMMON, GENERAL AND INTANGIBLE (CGI) PLANT (Note 4)

Line	Func	FERC Account	Asset Class	Asset Class Description	DEPRECIATION ACCRUAL RATES	Line
200				ORGANIZATION - COMMON PLANT	0.00	200
201				FRANCHISES AND CONSENTS - COMMON PLANT	0.00	201
202				SOFTWARE	21.45	202
203				SOFTWARE CIS	6.61	203
204				LAND - COMMON PLANT	0.00	204
205				LAND RIGHTS	2.45	205
206				STRUCTURES AND IMPROVEMENTS	1.92	206
207				OFFICE MACHINES	19.91	207
208				PC HARDWARE	24.46	208
209				OFFICE FURNITURE AND EQUIPMENT	9.67	209
210				OFFICE MACHINES AND COMPUTER EQUIPMENT - CIS - FULLY ACCRUED	17.34	210
211				TRANSPORTATION EQUIPMENT - AIR	1.03	211
212				TRANSPORTATION EQUIPMENT - CLASS P	9.41	212
213				TRANSPORTATION EQUIPMENT - CLASS C2	8.10	213
214				TRANSPORTATION EQUIPMENT - CLASS C4	8.68	214
215				TRANSPORTATION EQUIPMENT - CLASS T1	9.99	215
216				TRANSPORTATION EQUIPMENT - CLASS T3	8.42	216
217				TRANSPORTATION EQUIPMENT - CLASS T4	6.17	217
218				TRANSPORTATION EQUIPMENT - VESSELS	1.17	218
219				TRANSPORTATION EQUIPMENT - TRAILERS	2.58	219
220				STORES EQUIPMENT	7.23	220
221				TOOLS, SHOP AND GARAGE EQUIPMENT	3.17	221
222				LABORATORY EQUIPMENT	7.77	222
223				POWER OPERATED EQUIPMENT	6.76	223
224				COMMUNICATION EQUIPMENT - NON-COMPUTER	15.45	224
225				COMMUNICATION EQUIPMENT - COMPUTER	20.82	225
226				COMMUNICATION EQUIPMENT - RADIO SYSTEMS	15.10	226
227				COMMUNICATION EQUIPMENT - VOICE SYSTEMS	14.04	227
228				COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS	4.68	228
229				COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, GAS AMI	5.15	229
230				COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, ELECTRIC AMI	0.00	230
231				AMI COMMUNICATION NETWORK	4.90	231
232				MISCELLANEOUS EQUIPMENT	7.29	232
233				OTHER TANGIBLE PROPERTY	2.97	233
234				LAND	0.00	234
235				LAND RIGHTS	2.81	235
236				STRUCTURES AND IMPROVEMENTS	1.62	236
237				OFFICE FURNITURE AND EQUIPMENT	6.20	237
238				TOOLS, SHOP AND WORK EQUIPMENT	3.85	238
239				LABORATORY EQUIPMENT	5.37	239
240				POWER OPERATED EQUIPMENT	6.63	240
241				COMMUNICATION EQUIPMENT	6.27	241
242				AMI COMMUNICATION NETWORK	5.00	242
243				MISCELLANEOUS EQUIPMENT	13.04	243
244				FRANCHISES AND CONSENTS	2.19	244
245				USBR - LIMITED TERM ELECTRIC	0.00	245
246				COMPUTER SOFTWARE	2.11	246

Notes:

1) Depreciation Rates in this Schedule cannot be changed without FERC authorization from a Section 205 or 206 filing.

2) Depreciation Rates in Cols 9, 10, and 11 are settled rates. Please see the the Offer of Settlement from PG&E's October 16, 2020 global settlement filing.

3) Account 350.02-Land Rights, was calculated by using the composite depreciation rate excluding net salvage for transmission plant, as of December 31, 2017, to arrive at the stated rate shown (Line 110, col 10). This rate cannot be changed absent a section 205 or 206 filing.

4) See CPUC Decision 17-05-013. 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-WorkingCap

## Calculation of Components of Working Capital

Prior Year: 2019

Input cells are shaded gold

## 1) Calculation of Materials and Supplies

Materials and Supplies balances are recorded in FERC Account 154.

			Col 1	Col 2	Col 3	Col 4	
			Note 1	Note 2	Col 2 *	Col 2 *	
					24-Allocators, L. 126	24-Allocators, L. 127	
			Total Company	Total Network	High	Low	
Line	Month	Year	Materials & Supplies	Transmission	Voltage	Voltage	Line
100	December	2018	\$442,660,412	\$55,070,197	\$24,586,039	\$30,484,158	100
101	January	2019	\$440,265,308	\$53,121,258	\$23,715,937	\$29,405,320	101
102	February	2019	\$452,765,081	\$52,460,644	\$23,421,007	\$29,039,637	102
103	March	2019	\$464,372,577	\$52,010,283	\$23,219,944	\$28,790,339	103
104	April	2019	\$474,180,257	\$53,482,424	\$23,877,180	\$29,605,245	104
105	May	2019	\$484,014,433	\$55,037,221	\$24,571,317	\$30,465,904	105
106	June	2019	\$508,943,908	\$68,465,240	\$30,566,244	\$37,898,996	106
107	July	2019	\$519,755,947	\$71,688,117	\$32,005,095	\$39,683,022	107
108	August	2019	\$521,588,575	\$74,082,576	\$33,074,099	\$41,008,477	108
109	September	2019	\$525,341,979	\$77,358,681	\$34,536,713	\$42,821,968	109
110	October	2019	\$530,333,477	\$81,850,804	\$36,542,217	\$45,308,587	110
111	November	2019	\$543,211,201	\$83,762,270	\$37,395,589	\$46,366,681	111
112	December	2019	\$549,615,749	\$87,359,221	\$39,001,445	\$48,357,776	112
113	13-Month Average		\$496,696,069	\$66,596,072	\$29,731,756	\$36,864,316	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 40% plant, 60% 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 111, L. 57, col c	Note 3	col 3 - col 4	Note 4	Note 5	Note 6	
		Total Company		Detail of Adjusted Total Prepaids					
Line	Month	Year	Prepayments	Direct Assignments	Adjusted Total	Property Insurance	Liability Insurance	Misc.	Line
200	December	2018	\$305,102,547	\$32,786,985	\$272,315,562	\$19,844,442	\$129,411,502	\$123,059,618	200
201	January	2019	\$410,339,373	\$32,146,055	\$378,193,317	\$17,783,612	\$117,621,745	\$242,787,961	201
202	February	2019	\$462,054,736	\$31,505,126	\$430,549,610	\$16,190,536	\$105,863,637	\$308,495,437	202
203	March	2019	\$364,611,853	\$33,054,013	\$331,557,839	\$14,087,182	\$94,042,230	\$223,428,427	203
204	April	2019	\$441,153,623	\$32,413,240	\$408,740,383	\$17,276,481	\$82,252,472	\$309,211,430	204
205	May	2019	\$362,781,955	\$31,773,087	\$331,008,868	\$15,077,163	\$70,462,715	\$245,468,991	205
206	June	2019	\$316,419,115	\$31,702,082	\$284,717,033	\$12,877,844	\$58,672,957	\$213,166,231	206
207	July	2019	\$441,115,043	\$33,551,761	\$407,563,282	\$10,678,526	\$205,320,961	\$191,563,795	207
208	August	2019	\$442,133,085	\$32,910,831	\$409,222,253	\$8,479,207	\$210,403,546	\$190,339,500	208
209	September	2019	\$467,312,683	\$34,026,596	\$433,286,087	\$6,279,889	\$245,676,155	\$181,330,043	209
210	October	2019	\$481,856,845	\$34,017,137	\$447,839,707	\$4,080,571	\$228,577,447	\$215,181,690	210
211	November	2019	\$430,611,264	\$33,365,790	\$397,245,474	\$1,881,252	\$211,478,739	\$183,885,483	211
212	December	2019	\$410,148,517	\$34,219,282	\$375,929,234	\$20,245,779	\$194,380,031	\$161,303,424	212

Allocation Method from Total Company to Electric Transmission Network					Plant Ratio	40% Plant / 60% Labor Average	Labor Ratio		
213	Allocation Factor	24-Allocators, L. 116, L. 135, L. 113			15.74%	10.62%	7.20%	213	
(Sum Line 200 to Line 212) / 13									
214	a) 13 Month Avg Calculation	212) / 13	\$410,433,895	\$32,882,460	\$377,551,435	\$12,675,576	\$150,320,318	\$214,555,541	214
215	Allocated Prepayments	Line 213 * Line 214			\$33,408,921	\$1,994,696	\$15,958,971	\$15,455,254	215
(Sum Line 213 to Line 215) / 3									
216	b) EOY Calculation	Line 212	\$410,148,517	\$34,219,282	\$375,929,234	\$20,245,779	\$194,380,031	\$161,303,424	216
217	Allocated Prepayments	Line 213 * Line 216			\$35,441,919	\$3,185,984	\$20,636,634	\$11,619,301	217

## Notes:

- Note 1: Materials and Supplies month-end balances are extracted from SAP by querying by General Ledger (GL) Account. December balances are from FF1 227, L. 12, cols b and c.
- Note 2: PG&E's supply chain management team uses specific material codes to assign recorded inventory balances to Network Transmission.
- Note 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.
- Note 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.
- Note 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.
- Note 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.

Accumulated Deferred Income Taxes

Input cells are shaded gold

Prior Year: 2019

1) Summary of Accumulated Deferred Income Taxes

a) End of Year Accumulated Deferred Income Taxes

Col 1		Col 2	Col 3		
Line	Account	Total ADIT	Source		Line
100	Account 190	\$274,973,086	Line 212, Col. 2		100
101	Account 282	(\$1,693,332,108)	Line 309, Col. 2		101
102	Account 283	\$0	Line 406, Col. 2		102
103	Account 255	(\$4,677,538)	Line 505, Col. 2		103
104	Total Accumulated Deferred Income Taxes	(\$1,423,036,559)	Sum of Lines 100 to 103		104

b) Beginning of Year Accumulated Deferred Income Taxes

BOY ADIT		Source	
105	Total Accumulated Deferred Income Taxes	(\$1,399,581,759)	WP_14-ADIT 1, L. 100, col 7
			105

c) Average of Beginning and End of Year Accumulated Deferred Income Taxes

Average ADIT		Source	
106	Weighted Average ADIT:	(\$1,356,771,209)	Line 614, Col. 8
107	Adjustment for Forecasted Proration vs Actual Proration:	\$0	WP_14_ADIT, Tab 8, Col 13, Line 130
108	Adjusted Average ADIT	(\$1,356,771,209)	Line 106 + Line 107
			108

2) Account 190 Detail

Col 1		Col 2	Col 3	Col 4	Col 5	Col 6	Col 7			
Line	ACCT 190	DESCRIPTION	END BAL per G/L Sum Col 3 to Col 6	Gas and Other Non-ISO Related Costs	ISO Only	Electric Plant Related	Electric Labor Related	Description	Reference	Line
200	190.000	Environmental	(\$158,998,337)	(\$158,998,337)				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 100, Col 2	200
201	190.000	Compensation	\$34,701,644	\$34,701,644				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 101, Col 2	201
202	190.000	Vacation Timing Differences	\$27,802,652	\$8,123,444			\$19,679,208	Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 102, Col 2	202
203	190.000	Contributions In Aid of Construction (CIAC)	\$49,640,422	\$49,640,422				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 103, Col 2	203
204	190.000	Injuries and Damages	\$6,524,014,638	\$6,524,014,638				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 104, Col 2	204
205	190.000	California Corporation Franchise Tax	\$34,163,194	(\$57,831,494)		\$91,994,688		Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 105, Col 2	205
206	190.000	Net Operating Losses Deferred Taxes	\$1,251,723,345	\$1,001,572,462	\$250,150,883			Property-Related FERC Costs	WP_14-ADIT 2, L. 106, Col 2 and WP_14-ADIT 3, L. 113	206
207	190.000	ITC FAS 109 Deferred Taxes	\$0	\$0				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 107, Col 2	207
208	190.000	Property Tax Timing Differences	(\$55,102,066)	(\$71,060,941)		\$15,958,875		Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 108, Col 2	208
209	190.000	Other	\$1,795,780,410	\$1,795,780,410				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 109, Col 2	209
210		Total Account 190	\$9,503,725,902	\$9,125,942,248	\$250,150,883	\$107,953,563	\$19,679,208	Sum of Above Lines beginning on Line 200		210
211		Allocation Factors (Plant and Wages)				21.06%	10.62%	24-Allocators, L. 119, 112		211
212		Total Account 190 ADIT (Sum of amounts in Columns 4 to 6)	\$274,973,086	\$1,251,723,345	\$250,150,883	\$22,731,492	\$2,090,711	Line 210 * Line 211 for Cols 5 and 6		212
213		FERC Form 1 Account 190	\$9,503,725,902	Must match amount on Line 210 Col 2					FF1 234, L. 18, col c	213

3) Account 282 Detail

Col 1		Col 2	Col 3	Col 4	Col 5	Col 6	Col 7			
Line	ACCT 282	DESCRIPTION	END BAL per G/L Sum Col 3 to Col 6	Gas and Other Non-ISO Related Costs	ISO Only	Total Company Plant Related	Total Company Labor Related	Description	Line	
300	282.000	Fully Normalized Deferred Tax	(\$1,692,692,452)	\$0	(\$1,692,692,452)			Property-Related FERC Costs	WP_14-ADIT 4, L 103, Col 2	300
301	282.000	Property/Non-ISO	(\$6,264,480,874)	(\$6,264,480,874)				Property-Related CPUC Costs		301
302	282.000	Common Plant	(\$505,671,333)	\$0		(\$505,671,333)		Property-Related Costs	WP_14-ADIT 4, L 117, Col 2	302
303	282.000	Property - Off System DPIT for Repairs Section 481(a)	\$0	\$0				Property-Related Costs		303
304	--		\$0							304
305	--		\$0							305
306	--		\$0							306
307		Total Account 282	(\$8,462,844,659)	(\$6,264,480,874)	(\$1,692,692,452)	(\$505,671,333)	\$0	Sum of Above Lines beginning on Line 300		307
308		Allocation Factors (Plant and Wages)			95.34%	15.74%	7.20%	24-Allocators, L 122, 116, 113		308
309		Total Account 282 ADIT	(\$1,693,332,108)		(\$1,613,756,963)	(\$79,575,145)	\$0	Line 307 * Line 308 for Cols 4 to 6		309
		(Sum of amounts in Columns 4 to 6)								
310		FERC Form 1 Account 282	(\$8,462,844,659)						FF1 275, L 9, col k	310
311		Not Used								311
312		FERC Form 1 Account 282	(\$8,462,844,659)	Must match amount on Line 307 Col 2						312

Accumulated Deferred Income Taxes  
Input cells are shaded gold

Prior Year: 2019

4) Account 283 Detail										
	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7			
ACCT 283	DESCRIPTION	END BAL per G/L Sum Col 3 to Col 6	Gas and Other Non-ISO Related Costs	ISO Only	Total Company Plant Related	Total Company Labor Related	Description			
Electric:									Line	
283.000	Loss on Required Debt	(\$46,956,243)	(\$46,956,243)				Gas and Other Non-ISO Related Costs	FF1 277, L 3 + L 11, col k	400	
283.000	Balancing Accounts	(\$964,242,836)	(\$964,242,836)				Relates Entirely to CPUC Balancing Account Recovery	FF1 277, L 4 + L 12, col k	401	
283.000	Other	(\$638,836,215)	(\$638,836,215)				Gas and Other Non-ISO Related Costs	FF1 277, L 5 + L 14 + L 18, col k	402	
									403	
	Total Account 283	(\$1,650,035,294)	(\$1,650,035,294)	\$0	\$0	\$0	Sum of Above Lines beginning on Line 400			404
	Allocation Factors (Plant and Wages)				15.74%	7.20%	24-Allocators, Lines 116, 113			405
	Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)	\$0		\$0	\$0	\$0	Line 404 * Line 405 for Cols 5 and 6			406
	FERC Form 1 Account 283	(\$1,650,035,294)	Must match amount on Line 404 Col 2					FF1 277, L 19, col k	407	

5) Account 255 Detail									
	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7		
	ACCT 255	DESCRIPTION	END BAL per G/L Sum Col 3 to Col 6	Gas and Other Non-ISO Related Costs	ISO Only	Total Company Plant Related	Total Company Labor Related	Description	Line
	Electric:								
	255.000	Investment Tax Credits	(\$93,421,423)	(\$90,266,950)	(\$3,154,473)			Property-Related FERC Costs	500
	255.000	Investment Tax Credits - Common	(\$10,613,314)			(\$10,613,314)		Property-Related Costs	501
	255.000	Investment Tax Credits -Other	\$1,149,635	\$1,149,635				Gas and Other Non-ISO Related Costs	502
	Total Electric 255		(\$102,885,102)	(\$89,117,315)	(\$3,154,473)	(\$10,613,314)	50	Sum of Above Lines beginning on Line 500	503
	Allocation Factors (Plant and Wages)				95.34%	15.74%	7.20%	24-Allocators, L. 122, 116, 113	504
	Total Account 255 ADIT (Sum of amounts in Columns 4 to 6)		(\$4,677,538)		(\$3,007,370)	(\$1,670,168)	50	Line 503 * Line 504 for Cols 4 to 6	505
	FERC Form 1 Account 255		(\$102,885,102)	Must match amount on Line 503 Col 2				FF1 267, L. 8 + L. 13, col h	506

Tax Normalization Calculation Pursuant to Treas. Reg §1.167(f)-1(h)(6); PLR 9313008; 9202029; 922404; 201717008										
	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8		
		See Note 1	See Note 2			Col 5 / Tot. Days	= Col 2 * Col 6		Prior Month Col 8 + Col 7	
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
		Beginning Deferred Tax Balance (Line 105, Col. 2)		(\$1,299,581,759)		365	100.00%		(1,299,581,759)	600
2019	January		(\$10,287,900)	(\$1,309,869,659)		31	91.78%	(\$9,442,319)	(1,309,024,078)	601
2019	February		(\$10,287,900)	(\$1,320,157,559)	28	307	84.11%	(\$8,653,110)	(1,317,677,188)	602
2019	March		(\$10,287,900)	(\$1,330,445,459)	31	276	75.62%	(\$7,779,344)	(1,325,456,532)	603
2019	April		(\$10,287,900)	(\$1,340,733,359)	30	246	67.40%	(\$6,933,763)	(1,332,390,295)	604
2019	May		(\$10,287,900)	(\$1,351,021,259)	31	215	58.90%	(\$6,059,996)	(1,338,450,291)	605
2019	June		(\$10,287,900)	(\$1,361,309,159)	30	185	50.68%	(\$5,214,415)	(1,343,664,706)	606
2019	July		(\$10,287,900)	(\$1,371,597,059)	31	154	42.19%	(\$4,340,648)	(1,348,005,354)	607
2019	August		(\$10,287,900)	(\$1,381,884,959)	31	123	33.70%	(\$3,466,881)	(1,351,472,235)	608
2019	September		(\$10,287,900)	(\$1,392,172,859)	30	93	25.48%	(\$2,621,301)	(1,354,093,536)	609
2019	October		(\$10,287,900)	(\$1,402,460,759)	31	62	16.99%	(\$1,787,534)	(1,355,841,070)	610
2019	November		(\$10,287,900)	(\$1,412,748,659)	30	32	8.77%	(\$901,953)	(1,356,743,023)	611
2019	December		(\$10,287,900)	(\$1,423,036,559)	31	1	0.27%	(\$28,186)	(1,356,771,209)	612
		Ending Balance		(\$1,423,036,559)						613
								Weighted Average ADIT Balance:	(1,356,771,209)	614

Accumulated Deferred Income Taxes  
Input cells are shaded gold

Prior Year: 2019

7) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(f)-1(h)(6); PLR 9313008; 9202025; 922404; 201717008 for the Forecasted Plant Additions														
Assumption Tax Depreciation - MACRS Half Year Convention over 15-Year Tax Life														
		Plant Adds Col 2	Book Deprec Col 3	Year 1 Tax Depr Rate 5.00% Tax Deprec Col 4	Year 2 Tax Depr Rate 9.50% Tax Deprec Col 5	27.98% ADIT projected Col 6	1-BaseTRR, Line 405 Amortization of Excess ADIT Col 7	Adjusted ADIT Projected Col 8	Prorata Percentages Col 9	Monthly ADIT Col 10	Accumulated ADIT Col 11			
Line		Year	Plant Additions	9-PlantAdditions Col 1, Lines 100-111	Col 2 * 12-DepRates, Col 9, Line 110/12 * Remaining Months	Col 2 * Col 1, Line 729	Col 3 - Col 4 * 1-BaseTRR Line 402	1-BaseTRR, Line 405/12	Col 6 + Col 7	Col 6, Lines 600-612	Col 8 * Col 9	Prior Month Col 11 + Col 10		
700	2020	January	\$158,511,173		4,515,658	7,925,559	(954,213)	\$1,836,597	\$882,384	91.78%	809,860	809,860		
701	2020	February	\$114,188,383		2,981,910	5,709,419	(763,255)	\$1,836,597	\$1,073,342	84.11%	902,784	1,712,643		
702	2020	March	\$105,901,631		2,514,100	5,295,082	(778,219)	\$1,836,597	\$1,058,379	75.62%	800,308	2,512,952		
703	2020	April	\$149,910,714		3,202,986	7,495,536	(1,201,210)	\$1,836,597	\$635,388	67.40%	428,234	2,941,185		
704	2020	May	\$107,503,873		2,041,710	5,375,194	(932,829)	\$1,836,597	\$903,769	58.90%	532,357	3,473,542		
705	2020	June	\$194,810,030		3,237,247	9,740,501	(1,819,817)	\$1,836,597	\$16,781	50.68%	8,505	3,482,048		
706	2020	July	\$57,857,197		824,116	2,892,860	(578,909)	\$1,836,597	\$1,257,689	42.19%	530,641	4,012,689		
707	2020	August	\$58,127,592		689,973	2,906,380	(620,230)	\$1,836,597	\$1,216,367	33.70%	409,899	4,422,588		
708	2020	September	\$99,200,083		942,002	4,960,004	(1,124,382)	\$1,836,597	\$712,216	25.48%	181,469	4,604,056		
709	2020	October	\$103,111,726		734,360	5,155,586	(1,237,218)	\$1,836,597	\$599,379	16.99%	101,812	4,705,869		
710	2020	November	\$115,201,661		546,976	5,760,083	(1,458,815)	\$1,836,597	\$377,783	8.77%	33,121	4,738,989		
711	2020	December	\$117,806,082		279,671	5,890,304	(1,570,057)	\$1,836,597	\$266,540	0.27%	730	4,739,720		
712	Sub-total Additions		\$1,382,130,144		22,510,811	69,106,507	(13,039,153)	\$22,039,169	\$9,000,016					
713	Balance						(13,039,153)		9,000,016	100%	9,000,016	9,000,016		
		Plant Adds	Filing Year & Rate Year Pft Adds Book Deprec Rate Year	Rate Year Pft Adds Rate Year Tax Deprec	Filing Year Pft Adds Rate Year Tax Deprec	ADIT projected	Amortization of Excess ADIT	Adjusted ADIT Projected	Prorata Percentages	Monthly ADIT	Accumulated ADIT			
Line		Rate Year Plant Additions	9-PlantAdditions Col 1, Lines 112-123	2*12-DepRates, Col 9, Line 110/12 * Remaining Months	Col 2 * Col 1, Line 729	Col 2, Line 712 * Col 1, Line 730/12	Col 3 - Col 4 - Col 5 * 1- BaseTRR Line 402	1-BaseTRR, Line 405/12	Col 6 + Col 7	Col 6, Lines 600-612	Col 8 * Col 9	Prior Month Col 11 + Col 10		
714	2021	January	\$143,784,483	7,377,296	7,189,224	10,941,864	(3,009,298)	\$1,836,597	(\$1,172,701)	91.78%	(1,076,314)	7,923,701	714	
715	2021	February	\$103,725,263	5,989,847	5,186,263	10,941,864	(2,837,056)	\$1,836,597	(\$1,000,458)	84.11%	(841,481)	7,082,220	715	
716	2021	March	\$92,382,907	5,474,337	4,619,145	10,941,864	(2,822,614)	\$1,836,597	(\$986,017)	75.62%	(745,591)	6,336,629	716	
717	2021	April	\$173,015,154	6,977,806	8,650,758	10,941,864	(3,530,080)	\$1,836,597	(\$1,693,482)	67.40%	(1,141,361)	5,195,269	717	
718	2021	May	\$209,873,228	7,267,076	10,493,661	10,941,864	(3,964,842)	\$1,836,597	(\$2,128,245)	58.90%	(1,253,624)	3,941,645	718	
719	2021	June	\$129,291,534	5,429,734	6,464,577	10,941,864	(3,351,514)	\$1,836,597	(\$1,514,916)	50.68%	(767,834)	3,173,811	719	
720	2021	July	\$78,992,244	4,406,334	3,949,612	10,941,864	(2,934,120)	\$1,836,597	(\$1,097,523)	42.19%	(463,064)	2,710,747	720	
721	2021	August	\$106,925,559	4,550,375	5,346,278	10,941,864	(3,284,650)	\$1,836,597	(\$1,448,052)	33.70%	(487,974)	2,222,773	721	
722	2021	September	\$84,916,751	4,087,539	4,245,838	10,941,864	(3,106,225)	\$1,836,597	(\$1,269,628)	25.48%	(323,494)	1,899,279	722	
723	2021	October	\$116,623,743	4,111,764	5,831,187	10,941,864	(3,543,084)	\$1,836,597	(\$1,706,487)	16.99%	(289,869)	1,609,410	723	
724	2021	November	\$155,923,090	4,021,492	7,796,155	10,941,864	(4,118,214)	\$1,836,597	(\$2,281,616)	8.77%	(200,032)	1,409,378	724	
725	2021	December	\$149,418,245	3,635,889	7,470,912	10,941,864	(4,135,105)	\$1,836,597	(\$2,298,507)	0.27%	(6,297)	1,403,080	725	
726	Sub-total Additions		\$1,544,872,201	63,329,489	77,243,610	131,302,364	(40,636,800)	\$22,039,169	(\$18,597,631)					
727	Total Additions		\$2,927,002,345	\$85,840,300	\$146,350,117	\$131,302,364	(53,675,954)					1,403,080	727	
728	Impact of ADIT on Forecasted Plant Additions Plus Amortization of Excess ADIT											130,725	728	
Line		Table 1 - MACRS 15-Yr Prop												Line
729	1	5.00%												729
730	2	9.50%												730
731	3	8.55%												731
732	4	7.70%												732
733	5	6.93%												733
734	6	6.23%												734
735	7	5.90%												735
736	8	5.90%												736
737	9	5.91%												737
738	10	5.90%												738
739	11	5.91%												739
740	12	5.90%												740
741	13	5.91%												741
742	14	5.90%												742
743	15	5.91%												743
744	16	2.95%												744

Notes:

- 1) The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.  
2) For January through December = previous month balance plus amount in col 2.  
3) Formula for Line 728 (Line 727 x 1-BaseTRR L. 220) x (1-BaseTRR L. 402)/(1 - 1-BaseTRR L. 402)+(Line 727 x 1-BaseTRR L. 216)

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

Network Upgrade Credit and Interest Expense

Prior Year: 2019

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	\$211,506,601	WP_15-NUC 1, L. 100, col 10		100
101	FERC Acct 252 Other	\$148,105,562	Line 102 - Line 100		101
102	Total Acct 252 - Customer Advances for Construction	\$359,612,163	FF1 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	\$174,982,313	WP_15-NUC 2, L. 100, col 10		103
104	FERC Acct 252 - Other	\$180,245,828	Line 105 - Line 103		104
105	Total Acct 252 - Customer Advances for Construction	\$355,228,141	FF1 113, L. 56, col c		105
106	Interest on Network Upgrade Credits Recorded in FERC Acct 431	\$6,343,239	WP_15-NUC 2, L. 101, col 7		106
107	FERC Acct 431 - Other	\$234,106,364	Line 108 - Line 106		107
108	Total Acct 431 - Other Interest Expense	\$240,449,603	FF1 117, L. 68, col c		108
109	Average of EOY and BOY	\$193,244,457	Average of Lines 100 and 103		109



Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 16-UnfundedReserves

Unfunded Reserves				Prior Year: 2019
Input cells are shaded gold				
Line		Col 1	Col 2	Source
<b>1) Summary of Unfunded Reserves Average Balances</b>				
100	Sum of BOY/EOY Averages		(\$16,484,368)	Sum Lines 205, 303, 401, 503, 603
101	Sum of EOY Values		(\$17,836,280)	Sum col 2, Lines 204, 302, 400, 502, 602
<b>2) Calculation of Allocated Accrued Vacation</b>				
Line	Description	Col 1 Beginning of year (BOY)	Col 2 End of Year (EOY)	Source
200	Total Company Accrued Vacation Liability	(\$255,774,323)	(\$262,908,184)	Note 1
201	Less: Permanent Accounting Adjustment	\$45,700,000	\$45,700,000	Note 2
202	Net Accrued Vacation	(\$210,074,323)	(\$217,208,184)	Line 200 + Line 201
203	Labor Allocation Factor	7.20%	7.20%	24-Allocators, Line 113
204	Allocated Accrued Vacation	(\$15,132,455)	(\$15,646,334)	Line 202 * Line 203
205	BOY/EOY Average:		(\$15,389,395)	Average of Line 204, Col 1 and Col 2
<b>3) Calculation of Allocated Preferred Stock Dividends Payable</b>				
Line	Description	Col 1 Beginning of year	Col 2 End of Year	Source
300	Dividends Declared-Preferred Stock (Acct. 437)	\$0	(\$13,916,317)	Negative 5-CostofCap-4, Line 102 (see Note 3)
301	Electric Plant over Total Plant	15.74%	15.74%	24-Allocators, Line 116
302	Allocated Preferred Stock Dividends Payable	\$0	(\$2,189,946)	Line 300 * Line 301 (see Note 3)
303	BOY/EOY Average:		(\$1,094,973)	Average of Line 302, Col 1 and Col 2
<b>4) Calculation of Transition Cost</b>				
Line	Description	Col 1 Beginning of year	Col 2 End of Year	Source
400	Transition Cost	\$0		see Note 4
401	BOY/EOY Average:		\$0	Average of Line 400
<b>5) Calculation of Injuries and Damages</b>				
Line	Description	Col 1 Beginning of year	Col 2 End of Year	Source
500	Injuries and Damages	\$0		WP_16-UnfundedReserves, L. 101 and L. 105, See Note 5
501	Liability Insurance Allocation Factor	10.62%	10.62%	24-Allocators, Line 135
502	Allocated Injuries and Damages	\$0.00	\$0	Line 500 * Line 501 (see Note 5)
503	BOY/EOY Average:		\$0	Average of Line 502, Col 1 and Col 2
<b>6) Calculation of Severances</b>				
Line	Description	Col 1 Beginning of year	Col 2 End of Year	Source
600	Severance	\$0		WP_16-UnfundedReserves, L. 201 and L. 205, See Note 5
601	Labor Allocation Factor	7.20%	7.20%	24-Allocators, Line 113
602	Allocated Injuries and Damages	\$0.00	\$0	Line 600 * Line 601 (see Note 6)
603	BOY/EOY Average:		\$0	Average of Line 602, Col 1 and Col 2

Note 1: PG&E conducted a query of GL Acct 2420024 Accrued Vacation Liability and reflected the beginning-of-year (BOY) and end-of-year (EOY) recorded balances in col 1 and col 2.

Note 2: Amount represents a one-time accounting adjustment to increase the vacation accrual that was never reflected in operating expenses, never recovered from customers and was instead absorbed by shareholders. Amount is a permanent deduction from the vacation accrual since the dollars were not collected in revenue requirements and should not be considered in rate base. This was affirmed by the CPUC in Decision 14-08-032.

Note 3: During PG&E's Chapter 11 bankruptcy, filed on January 29, 2019, the company will treat monies collected to cover preferred stock costs as unfunded reserves for ratemaking purposes. The methodology presented here applies only during the pendency of PG&E's 2019 bankruptcy, and will no longer be applicable upon the company's emergence from Chapter 11. Accordingly, the Allocated Preferred Stock Dividends Payable will only return values for 2019 and 2020 at this time, subject to revision in future FERC filings.

Note 4: Per Global Settlement Agreement for TO20, the parties agreed a transitional cost for 75% of liabilities as of 12/31/2019 for severance and injuries and damages due to conversion from cash to accrual basis. The unfunded reserves will be provided beginning in RY2022 Annual Update, filed in 2021 which is the True-Up for 2020. For 2020 True-Up, the beginning rate base balance is \$0 with the ending balance rate base balance equals to the agreed transition cost. The True-Ups of 2021 through 2023 in the FY 2023 through FY 2025 Annual Updates would reflect a beginning balance and ending balance of agreed transition cost.

Note 5: Per Global Settlement Agreement for TO20, the parties agreed to include incremental additional accrual amounts for injuries and damages and severances in the calculation of unfunded reserves. For 2020 True-Up, the beginning rate base balance is \$0 with the ending balance rate base balance equals to the incremental accruals from 2020.

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

Prior Year: 2019

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 Plant 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:

1) 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.

2) Insert additional lines as necessary for additional issues.

Line		Prior Year			Calculation or Source	Line	
		Amount					
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)-1(h)(6); PLR 9313008; 9202029; 922404; 201717008

Line	Description	Value	Source	Line
			17-RegAssets-2, L. 110, Col 17 (zero in 2017 only)	
200	BOY Unamortized Excess Federal Accumulated Deferred Income Taxes	(\$578,765,414)		200
201	EOY Unamortized Excess Federal Accumulated Deferred Income Taxes	(556,726,245)	17-RegAssets-2, L. 110, Col 24	201
202	Weighted Average ADIT Balance	(568,555,945)	Line 217, Col 8	202

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8		
			See Note 1	See Note 2			Col 5 / Tot. Days	= Col 2 * Col 6	Prior Month Col 8 + Col 7		
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)		(\$578,765,414)			365	100.00%	(578,765,414)	203	
204	2019	January	\$1,836,597	(\$576,928,817)	31		335	91.78%	\$1,685,644	(577,079,770)	204
205	2019	February	\$1,836,597	(\$575,092,219)	28		307	84.11%	\$1,544,755	(575,535,015)	205
206	2019	March	\$1,836,597	(\$573,255,622)	31		276	75.62%	\$1,388,770	(574,146,246)	206
207	2019	April	\$1,836,597	(\$571,419,025)	30		246	67.40%	\$1,237,816	(572,908,430)	207
208	2019	May	\$1,836,597	(\$569,582,427)	31		215	58.90%	\$1,081,831	(571,826,598)	208
209	2019	June	\$1,836,597	(\$567,745,830)	30		185	50.68%	\$930,878	(570,895,720)	209
210	2019	July	\$1,836,597	(\$565,909,232)	31		154	42.19%	\$774,893	(570,120,827)	210
211	2019	August	\$1,836,597	(\$564,072,635)	31		123	33.70%	\$618,908	(569,501,919)	211
212	2019	September	\$1,836,597	(\$562,236,038)	30		93	25.48%	\$467,955	(569,033,964)	212
213	2019	October	\$1,836,597	(\$560,399,440)	31		62	16.99%	\$311,970	(568,721,994)	213
214	2019	November	\$1,836,597	(\$558,562,843)	30		32	8.77%	\$161,017	(568,560,977)	214
215	2019	December	\$1,836,597	(\$556,726,245)	31	1	0.27%	\$5,032	(568,555,945)	215	
216		Ending Balance		(\$556,726,245)						216	
217								Weighted Average ADIT Balance:	(568,555,945)	217	

Note 1: The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.  
Note 2: For January through December = previous month balance plus amount in col 2.

## Amortization of Excess Deferred Federal Income Taxes

Input cells are shaded gold

		Order 664 Permanent Worksheet(s) Category 1 Information			Category 2 Information		Category 3 Information		Category 5 Information		
		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	
		Col 1 - Col 2			Sum Col 5 to Col 7						
		ADIT Balance			FERC Account		UNAMORTIZED EXCESS FEDERAL ACCUMULATED DEFERRED INCOME TAXES			Amortization	
		Prior to TCJA	Re measurement	(Excess)/Deficient	(Excess)/Deficient		Beg Bal	Beg Bal	Beg Bal	Beg Bal	Period
		@ 35% FIT	ADIT Balance	ADIT	ADIT Recorded		PROTECTED	UNPROTECTED	UNPROTECTED	TOTALS	ARAM/ARL/Years
		12/31/2017	12/31/2017	Balance	Acct 182.3 / Acct 254		FIXED ASSETS	FIXED ASSETS	NON FIXED ASSETS		
Line	DESCRIPTION										
100	Method Life	(1,695,727,972)	(1,087,798,598)	(607,929,374)	Acct 182.3 / Acct 254	(607,929,374)	0	0	0	(607,929,374)	ARAM
101	Cost of Removal	0	0	0	Acct 182.3 / Acct 254	0	0	0	0	0	ARAM
102	Fixed Assets Book Tax Basis Differences	(346,763,385)	(206,675,379)	(140,088,006)	Acct 182.3 / Acct 254	0	(140,088,006)	0	(140,088,006)	130 Months and/or ARAM	
103	Non Fixed Assets Book Tax Basis Differences	36,331,757	21,800,644	14,531,113	Acct 182.3 / Acct 254	0	0	14,531,113	14,531,113	1 Year	
104	Non Fixed Asset & Net Operating Loss Carryover	336,430,551	201,858,330	134,572,220	Acct 182.3 / Acct 254	134,572,220	0	0	134,572,220	ARAM	
105	Total	(1,669,729,049)	(1,070,815,003)	(598,914,047)		(473,357,154)	(140,088,006)	14,531,113	(598,914,047)		
106	Adjustments to December 31, 2017 Amounts										
107	Adjustment for Repairs Off-System	(22,361,974)	(13,417,682)	(8,944,291)	Acct 182.3 / Acct 254	0	(8,944,291)	0	(8,944,291)	130 Months and/or ARAM	
108	...	0	0	0	Acct 182.3 / Acct 254	0	0	0	0	0	
109	...	0	0	0	Acct 182.3 / Acct 254	0	0	0	0	ARAM	
110	Total Including Adjustments	(1,692,091,023)	(1,084,232,685)	(607,858,338)		(473,357,154)	(149,032,297)	14,531,113	(607,858,338)		
Line	Details of ADIT	Note 1									
200	Total Method Life	(1,695,727,972)	(1,087,798,598)	(607,929,374)		(607,929,374)	0	0	(607,929,374)		
201	FERC CA Method/Life	(177,951,619)	(177,951,618)	(1)		(1)	0	0	(1)		
202	FERC Fed Method/Life	(1,580,569,734)	(947,208,768)	(633,360,965)		(633,360,965)	0	0	(633,360,965)		
203	FERC St Off Method/Life	62,793,381	37,361,788	25,431,593		25,431,593	0	0	25,431,593		
204		0	0	0		0	0	0	0		
205		0	0	0		0	0	0	0		
Line											
300	Total Cost of Removal	0	0	0		0	0	0	0		
301	Cost of Removal	0	0	0		0	0	0	0		
302	Cost of Removal	0	0	0		0	0	0	0		
303	Cost of Removal	0	0	0		0	0	0	0		
304		0	0	0		0	0	0	0		
305		0	0	0		0	0	0	0		
Line											
400	Total Fixed Assets Book Tax Basis Differences	(346,763,385)	(206,675,379)	(140,088,006)		0	(140,088,006)	0	(140,088,006)		
401	FERC Audit Adjustment	(2,434,619)	(1,460,771)	(973,848)		0	(973,848)	0	(973,848)		
402	FERC Fed 1033 Involuntary Conv	(448,270)	(268,962)	(179,308)		0	(179,308)	0	(179,308)		
403	FERC Fed 263a F&C 2014	(54,964,684)	(32,978,811)	(21,985,874)		0	(21,985,874)	0	(21,985,874)		
404	FERC Fed 263a F&C Fed	(20,602,724)	(12,361,634)	(8,241,090)		0	(8,241,090)	0	(8,241,090)		
405	FERC Fed AFUDC Equity	(523,662)	(314,197)	(209,465)		0	(209,465)	0	(209,465)		
406	FERC Fed Audit Adj Bonus	200,460	120,276	80,184		0	80,184	0	80,184		
407	FERC Fed Casualty Loss 2008	(213,613)	(128,179)	(85,453)		0	(85,453)	0	(85,453)		
408	FERC Fed CIAC	2,328,140	1,396,884	931,256		0	931,256	0	931,256		
409	FERC Fed COR Fed	(215,413)	(129,248)	(86,165)		0	(86,165)	0	(86,165)		
410	FERC Fed ITC Basis Red	(2,118,462)	(1,271,077)	(847,385)		0	(847,385)	0	(847,385)		
411	FERC Fed Other Book Only	(7,026,118)	(4,215,671)	(2,810,447)		0	(2,810,447)	0	(2,810,447)		
412	FERC Fed Overheads	(21,209,154)	(12,725,492)	(8,483,661)		0	(8,483,661)	0	(8,483,661)		
413	FERC Fed Repair 2014	(836,924)	(662,648)	(174,277)		0	(174,277)	0	(174,277)		
414	FERC Fed Repair 2014 Fed	(218,308,783)	(129,315,767)	(88,993,016)		0	(88,993,016)	0	(88,993,016)		
415	FERC Fed Repair Allow	(14,250,105)	(8,550,063)	(5,700,042)		0	(5,700,042)	0	(5,700,042)		
416	FERC Fed Repair Fed	(29,782,170)	(17,869,302)	(11,912,868)		0	(11,912,868)	0	(11,912,868)		
417	FERC Fed Software	(3,287,923)	(1,972,754)	(1,315,169)		0	(1,315,169)	0	(1,315,169)		
418	FERC Fed Software CA NO	(1,300,270)	(780,162)	(520,108)		0	(520,108)	0	(520,108)		
419	FERC Fed Software FT	(9,402,052)	(5,641,231)	(3,760,821)		0	(3,760,821)	0	(3,760,821)		
420	FERC Fed TOA Capitalization	(940,821)	(564,493)	(376,328)		0	(376,328)	0	(376,328)		
421	FERC Fed TOA Capitalization CA Norm	(97,065)	(58,239)	(38,826)		0	(38,826)	0	(38,826)		
422	FERC Fed TOA Software Other	(261)	(157)	(104)		0	(104)	0	(104)		
423	FERC Reg Plant Disallowance	371,736	223,041	148,694		0	148,694	0	148,694		
424	FERC St Off 1033 Involuntary Conv	39,627	23,771	15,856		0	15,856	0	15,856		
425	FERC St Off 263a F&C 2014	4,858,878	2,914,699	1,944,179		0	1,944,179	0	1,944,179		
426	FERC St Off 263a F&C CA	1,290,771	774,295	516,475		0	516,475	0	516,475		
427	FERC St Off 263a F&C Fed	1,949,491	1,169,442	780,049		0	780,049	0	780,049		
428	FERC St Off AFUDC Equity	46,022	27,769	18,253		0	18,253	0	18,253		
429	FERC St Off AFUDC Equity CA	10	6	4		0	4	0	4		
430	FERC St Off Audit Adjustment	79,589	47,743	31,846		0	31,846	0	31,846		
431	FERC St Off Audit Adjustment CA	138,316	82,972	55,344		0	55,344	0	55,344		
432	FERC St Off Casualty Loss 2008	42,825	25,840	16,985		0	16,985	0	16,985		
433	FERC St Off CIAC	(176,950)	(106,152)	(70,798)		0	(70,798)	0	(70,798)		
434	FERC St Off COR Fed	19,042	11,423	7,619		0	7,619	0	7,619		
435	FERC St Off ITC Basis Red	186,183	112,339	73,844		0	73,844	0	73,844		
436	FERC St Off ITC Basis Red CA	(44,233)	(26,689)	(17,544)		0	(17,544)	0	(17,544)		
437	FERC St Off Other Book Only	617,495	372,585	244,910		0	244,910	0	244,910		
438	FERC St Off Overheads	1,864,201	1,124,691	739,510		0	739,510	0	739,510		
439	FERC St Off Overheads CA	(122,081)	(73,662)	(48,419)		0	(48,419)	0	(48,419)		
440	FERC St Off Reg Plant Disallow Fed	(34,476)	(20,681)	(13,795)		0	(13,795)	0	(13,795)		
441	FERC St Off Repair 2014	73,984	58,565	15,419		0	15,419	0	15,419		
442	FERC St Off Repair 2014 CA	928	557	371		0	371	0	371		
443	FERC St Off Repair 2014 Fed	19,298,496	11,429,051	7,869,445		0	7,869,445	0	7,869,445		
444	FERC St Off Repair Allow	1,257,232	755,663	501,569		0	501,569	0	501,569		
445	FERC St Off Repair Allow CA	1,143,942	687,602	456,340		0	456,340	0	456,340		
446	FERC St Off Repair CA	(474,400)	(284,579)	(189,821)		0	(189,821)	0	(189,821)		
447	FERC St Off Repair Fed	4,916,763	2,949,422	1,967,341		0	1,967,341	0	1,967,341		
448	FERC St Off Software	290,428	174,354	116,074		0	116,074	0	116,074		
449	FERC St Off Software CA NO	114,944	68,951	45,992		0	45,992	0	45,992		
450	FERC St Off Software FT	831,141	498,577	332,564		0	332,564	0	332,564		
451	FERC St Off TOA Capital CA Norm	8,456	5,073	3,384		0	3,384	0	3,384		
452	FERC St Off TOA Capitaliz CA	(245)	(147)	(98)		0	(98)	0	(98)		
453	FERC St Off TOA Capitalization	82,965	49,768	33,197		0	33,197	0	33,197		
454	FERC St Off TOA Other CA	(3)	(2)	(1)		0	(1)	0	(1)		
455	FERC St Off TOA Software Other	51	31	20		0	20	0	20		
456		0	0	0		0	0	0	0		
457		0	0	0		0	0	0	0		
Line											
500	Total Non Fixed Assets Book Tax Basis Differences	36,331,757	21,800,644	14,531,113		0	0	14,531,113	14,531,113		
501	Vacation Pay Timing Differences	5,449,228	3,269,537	2,179,691		0	0	2,179,691	2,179,691		
502	Property Tax Timing Differences	26,635,870	15,981,522	10,654,348		0	0	10,654,348	10,654,348		
503	FERC Fed AFUDC Debt	(47,739,683)	(28,643,810)	(19,095,873)		0	0	(19,095,873)	(19,095,873)		
504	FERC Fed FAS34 Cap Int	(103,800)	(62,280)	(41,520)		0	0	(41,520)	(41,520)		
505	FERC Fed Sec 263a Cap Int	53,593,753	32,156,252	21,437,501		0	0	21,437,501	21,437,501		
506	FERC St Off AFUDC Debt	4,213,331	2,531,567	1,681,764		0	0	1,681,764	1,681,764		
507	FERC St Off FAS34 Cap Int	9,123	5,504	3,619		0	0	3,619	3,619		
508	FERC St Off Sec 263a Cap Int	(5,726,065)	(3,437,649)	(2,288,416)		0	0	(2,288,416)	(2,288,416)		
509						0	0	0	0		
508						0	0	0	0		
Line											
600	Total Non Fixed Asset Book Tax Differences	336,430,551	201,858,330	134,572,220		134,572,220	0	0	134,572,220		
601	Net Operating Loss Deferred Taxes	336,430,551	201,858,330	134,572,220		134,572,220	0	0	134,572,220		
602		0	0	0		0	0	0	0		
603		0	0	0		0	0	0	0		
604		0	0	0		0	0	0	0		
605		0	0	0		0	0	0	0		
Line											
700	Adjustments to December 31, 2017 Amounts	(22,361,974)	(13,417,682)	(8,944,291)		0	(8,944,291)	0	(8,944,291)		
701	FERC Fed 2017 481a Adj	(29,456,149)	(17,673,690)	(11,782,460)		0	(11,782,460)	0	(11,782,460)		
702	FERC Fed 2017 481a Bon Add Back	3,240,927	1,944,555	1,296,371		0	1,296,371	0	1,296,371		
703	FERC Fed St Off 2017 481a Adj CA	3,853,249	2,311,451	1,541,798		0	1,541,798	0	1,541,798		
704		0	0	0		0	0	0	0		
705		0	0	0		0	0	0	0		



Prior Year: 2019

Category 3 Information				Reference	Line
Col 21	Col 22	Col 23	Col 24		
Col 14 - Col 18	Col 15 - Col 19	Col 16 - Col 20	Sum Col 21 to Col 23		
UNAMORTIZED EXCESS FEDERAL ACCUMULATED DEFERRED INCOME TAXES - ENDING BALANCE					
End Bal	End Bal	End Bal	End Bal		
PROTECTED FIXED ASSETS	UNPROTECTED FIXED ASSETS	UNPROTECTED NON FIXED ASSETS	End Bal TOTALS		
(587,879,809)	0	0	(587,879,809)		100
0	0	0	0		101
0	(106,854,591)	0	(106,854,591)		102
0	0	14,811,300	14,811,300		103
130,134,016	0	0	130,134,016		104
(457,745,793)	(106,854,591)	14,811,300	(549,789,084)		105
					106
0	(6,937,162)	0	(6,937,162)		107
0	0	0	0		108
0	0	0	0		109
(457,745,793)	(113,791,753)	14,811,300	(556,726,245)		110
					Line
(587,879,809)	0	0	(587,879,809)		200
(1)	0	0	(1)		201
(612,472,664)	0	0	(612,472,664)		202
24,592,857	0	0	24,592,857		203
0	0	0	0		204
0	0	0	0		205
					Line
0	0	0	0		300
0	0	0	0		301
0	0	0	0		302
0	0	0	0		303
0	0	0	0		304
0	0	0	0		305
					Line
0	(106,854,591)	0	(106,854,591)		400
0	(742,820)	0	(742,820)		401
0	(136,770)	0	(136,770)		402
0	(16,770,112)	0	(16,770,112)		403
0	(6,286,036)	0	(6,286,036)		404
0	(159,773)	0	(159,773)		405
0	61,162	0	61,162		406
0	(65,180)	0	(65,180)		407
0	710,332	0	710,332		408
0	(65,724)	0	(65,724)		409
0	(646,358)	0	(646,358)		410
0	(2,143,718)	0	(2,143,718)		411
0	(6,471,062)	0	(6,471,062)		412
0	(132,933)	0	(132,933)		413
0	(67,880,989)	0	(67,880,989)		414
0	(4,347,808)	0	(4,347,808)		415
0	(9,086,750)	0	(9,086,750)		416
0	(1,003,168)	0	(1,003,168)		417
0	(396,722)	0	(396,722)		418
0	(2,868,632)	0	(2,868,632)		419
0	(287,051)	0	(287,051)		420
0	(29,615)	0	(29,615)		421
0	(80)	0	(80)		422
0	113,419	0	113,419		423
0	12,094	0	12,094		424
0	1,482,957	0	1,482,957		425
0	393,951	0	393,951		426
0	594,996	0	594,996		427
0	13,923	0	13,923		428
0	3	0	3		429
0	24,291	0	24,291		430
0	42,215	0	42,215		431
0	12,956	0	12,956		432
0	(54,002)	0	(54,002)		433
0	5,812	0	5,812		434
0	56,326	0	56,326		435
0	(13,382)	0	(13,382)		436
0	186,809	0	186,809		437
0	564,074	0	564,074		438
0	(36,932)	0	(36,932)		439
0	(10,522)	0	(10,522)		440
0	11,761	0	11,761		441
0	283	0	283		442
0	6,002,558	0	6,002,558		443
0	382,581	0	382,581		444
0	348,081	0	348,081		445
0	(144,789)	0	(144,789)		446
0	1,500,624	0	1,500,624		447
0	88,538	0	88,538		448
0	35,082	0	35,082		449
0	253,669	0	253,669		450
0	2,581	0	2,581		451
0	(75)	0	(75)		452
0	25,321	0	25,321		453
0	(1)	0	(1)		454
0	15	0	15		455
0	0	0	0		456
0	0	0	0		457
					Line
0	0	14,811,300	14,811,300		500
0	0	605,361	605,361		501
0	0	13,823,142	13,823,142		502
0	0	(4,307,323)	(4,307,323)		503
0	0	(9,365)	(9,365)		504
0	0	4,835,507	4,835,507		505
0	0	379,344	379,344		506
0	0	816	816		507
0	0	(516,182)	(516,182)		508
0	0	0	0		509
0	0	0	0		508
					Line
130,134,016	0	0	130,134,016		600
130,134,016	0	0	130,134,016		601
0	0	0	0		602
0	0	0	0		603
0	0	0	0		604
0	0	0	0		605
					Line
0	(6,937,162)	0	(6,937,162)		700
0	(9,138,435)	0	(9,138,435)		701
0	1,005,461	0	1,005,461		702
0	1,195,813	0	1,195,813		703
0	0	0	0		704
0	0	0	0		705

-1

Prior Year: 2019

Operations and Maintenance Expense

Input cells are shaded gold

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

\$478,103,352

	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	
Source			Note 1	Note 1	Col 3 + Col 4, Note 2	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	
	FERC Account	FERC Account Description	FF1 Recorded O&M Expense FF1 321, L. 112, col b			Adjustments			Recorded Adjusted O&M Expense			Network	Network Transmission O&M Expense			
			Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Transmission %	Labor	Non-Labor	Total	
Line 100		Total Transmission O&M	\$143,757,440	\$851,118,433	\$994,875,873	(\$25,378,900)	(\$468,057,254)	(\$493,436,154)	\$118,378,540	\$383,061,179	\$501,439,719		\$112,858,182	\$365,245,170	\$478,103,352	
101	560	Operation Supervision and Engineering	\$4,289,208	\$2,108,288	\$6,397,496				\$0	\$4,289,208	\$2,108,288	\$6,397,496	95.34%	\$4,089,189	\$2,009,972	\$6,099,161
102	561.1	Load Dispatch - Reliability			\$0				\$0	\$0	\$0	\$0	95.34%	\$0	\$0	\$0
103	561.2	Load Dispatch - Monitor and Operate Transmission System	\$30,124,300	\$4,030,556	\$34,154,856		(\$61,523)	(\$61,523)	\$30,124,300	\$3,969,033	\$34,093,333	95.34%	\$28,719,510	\$3,783,944	\$32,503,455	
104	561.3	Load Dispatch - Transmission Service and Scheduling			\$0				\$0	\$0	\$0	\$0	95.34%	\$0	\$0	\$0
105	561.4	Scheduling, System Control and Dispatch Services (CAISO GMC)		\$20,057,993	\$20,057,993		(\$20,057,993)	(\$20,057,993)	\$0	\$0	\$0	\$0	95.34%	\$0	\$0	\$0
106	561.5	Reliability Planning and Standards Development			\$0				\$0	\$0	\$0	\$0	95.34%	\$0	\$0	\$0
107	561.6	Transmission Service Studies			\$0				\$0	\$0	\$0	\$0	95.34%	\$0	\$0	\$0
108	561.7	Generation Interconnection Studies			\$0				\$0	\$0	\$0	\$0	95.34%	\$0	\$0	\$0
109	561.8	Reliability Planning and Standards Development Services (CAISO GMC)		\$7,710,341	\$7,710,341		(\$7,710,341)	(\$7,710,341)	\$0	\$0	\$0	\$0	95.34%	\$0	\$0	\$0
110	562	Station Expenses	\$6,087,127	\$2,596,881	\$8,684,009				\$0	\$6,087,127	\$2,596,881	\$8,684,009	95.34%	\$5,803,266	\$2,475,781	\$8,279,047
111	562.1	Operation of Energy Storage Equipment			\$0				\$0	\$0	\$0	\$0	95.34%	\$0	\$0	\$0
112	563	Overhead Line Expenses	\$4,721,909	\$73,356,148	\$78,078,057	(\$251,072)	(\$65,924,827)	(\$66,175,899)	\$4,470,837	\$7,431,321	\$11,902,158	95.34%	\$4,262,348	\$7,084,776	\$11,347,124	
113	564	Underground Line Expenses	\$229,834	\$5,543	\$235,377				\$0	\$229,834	\$5,543	\$235,377	95.34%	\$219,116	\$5,285	\$224,401
114	565	Transmission of Electricity by Others		\$1,014,722	\$1,014,722				\$0	\$1,014,722	\$1,014,722	100.00%	\$0	\$1,014,722	\$1,014,722	
115	566	Miscellaneous Transmission Expenses	\$38,769,685	\$145,094,834	\$183,864,519	(\$5,408,373)	(\$62,112,861)	(\$67,521,234)	\$33,361,312	\$82,981,973	\$116,343,285	95.34%	\$31,805,570	\$79,112,267	\$110,917,838	
116	567	Rents			\$0				\$0	\$0	\$0	\$0	95.34%	\$0	\$0	\$0
117	568	Maintenance Supervision and Engineering	\$813,712	\$523,119	\$1,336,831				\$0	\$813,712	\$523,119	\$1,336,831	95.34%	\$775,766	\$498,725	\$1,274,491
118	569	Maintenance of Structures	\$39,564	\$985,567	\$1,025,132				\$0	\$39,564	\$985,567	\$1,025,132	95.34%	\$37,719	\$939,607	\$977,326
119	569.1	Maintenance of Computer Hardware			\$0				\$0	\$0	\$0	\$0	95.34%	\$0	\$0	\$0
120	569.2	Maintenance of Computer Software			\$0				\$0	\$0	\$0	\$0	95.34%	\$0	\$0	\$0
121	569.3	Maintenance of Communication Equipment			\$0				\$0	\$0	\$0	\$0	95.34%	\$0	\$0	\$0
122	569.4	Maintenance of Miscellaneous Regional Transmission Plant			\$0				\$0	\$0	\$0	\$0	95.34%	\$0	\$0	\$0
123	570	Maintenance of Station Equipment	\$21,056,427	\$20,733,192	\$41,789,620	(\$4,732,171)	(\$10,246,029)	(\$14,978,200)	\$16,324,256	\$10,487,164	\$26,811,420	95.34%	\$15,563,006	\$9,998,115	\$25,561,120	
124	570.1	Maintenance of Energy Storage Equipment			\$0				\$0	\$0	\$0	\$0	95.34%	\$0	\$0	\$0
125	571	Maintenance of Overhead Lines	\$36,135,503	\$572,110,762	\$608,246,266	(\$14,840,580)	(\$301,708,072)	(\$316,548,653)	\$21,294,923	\$270,402,690	\$291,697,613	95.34%	\$20,301,875	\$257,792,975	\$278,094,850	
126	572	Maintenance of Underground Lines	\$1,410,153	\$376,877	\$1,787,030				\$0	\$1,410,153	\$376,877	\$1,787,030	95.34%	\$1,344,393	\$359,302	\$1,703,696
127	573	Maintenance of Miscellaneous Transmission Plant	\$80,017	\$413,608	\$493,625	(\$146,704)	(\$235,608)	(\$382,312)	(\$66,687)	\$178,000	\$111,313	95.34%	(\$63,577)	\$169,699	\$106,122	

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 321, 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

Administrative and General Expenses  
Input Cells are shaded in gold

Prior Year: 2019

Line		Col 1	Col 2	Col 3	Col 4	Col 5 = Col 1+Col 3	Col 6	Col 7 = Col 5 - Col 6	Line
100	1) Calculation of Total Company Adjusted A&G Expense								100
101				See Note 11			See Note 1		101
102		FERC Form 1	Data	FERC Form 2	Data	Total Company	Total Company	Total Company Adj	102
103		Amount	Source	Amount	Source	Amount	Amount Excluded	A&G Expense	103
104	Acct. Description							Reference	104
105	920 A&G Salaries	\$398,482,342	FF1 323, L. 181, col b	\$194,144,580	FF2 325, L. 254, col b	\$592,626,922	\$113,278,247	\$479,348,675 WP_19-AandG 1, L. 106	105
106	921 Office Supplies and Expenses	\$73,887,712	FF1 323, L. 182, col b	\$35,993,762	FF2 325, L. 255, col b	\$109,881,474	\$18,085,289	\$91,796,185 WP_19-AandG 1, L. 206	106
107	922 A&G Expenses Transferred	(\$103,181,563)	FF1 323, L. 183, col b	(\$50,271,088)	FF2 325, L. 256, col b	(\$153,452,651)	\$0	(\$153,452,651) WP_19-AandG 1, L. 306	107
108	923 Outside Services Employed	\$568,349,816	FF1 323, L. 184, col b	\$274,469,660	FF2 325, L. 257, col b	\$842,819,476	\$580,494,246	\$262,325,230 WP_19-AandG 1, L. 406	108
109	924 Property Insurance	\$13,751,290	FF1 323, L. 185, col b	\$6,699,766	FF2 325, L. 258, col b	\$20,451,056	(\$1,812,319)	\$22,263,375 WP_19-AandG 1, L. 506	109
110	925 Injuries and Damages	\$11,371,690,540	FF1 323, L. 186, col b	(\$28,005,499)	FF2 325, L. 259, col b	\$11,343,685,041	\$11,146,549,943	\$197,135,098 WP_19-AandG 1, L. 606	110
111	926 Employee Pensions and Benefits	\$357,000,223	FF1 323, L. 187, col b	\$163,560,137	FF2 325, L. 260, col b	\$520,560,360	\$6,333,646	\$514,226,714 WP_19-AandG 1, L. 706	111
112	927 Franchise Requirements	\$89,389,579	FF1 323, L. 188, col b	\$40,561,008	FF2 325, L. 261, col b	\$129,950,587	\$129,950,587	\$0 WP_19-AandG 1, L. 806	112
113	928 Regulatory Commission Expenses	\$0	FF1 323, L. 189, col b	\$0	FF2 325, L. 262, col b	\$0	\$0	\$0 See Note 2	113
114	929 Duplicate Charges	\$0	FF1 323, L. 190, col b	\$0	FF2 325, L. 263, col b	\$0	\$0	\$0 See Note 2	114
115	930.1 General Advertising Expense	\$0	FF1 323, L. 191, col b	\$0	FF2 325, L. 264, col b	\$0	\$0	\$0 WP_19-AandG 1, L. 906	115
116	930.2 Miscellaneous General Expense	\$23,019,768	FF1 323, L. 192, col b	\$8,749,305	FF2 325, L. 265, col b	\$31,769,073	\$10,032,492	\$21,736,581 WP_19-AandG 1, L. 906	116
117	931 Rents	\$0	FF1 323, L. 193, col b	\$0	FF2 325, L. 266, col b	\$0	\$0	\$0 See Note 2	117
118	935 Maintenance of General Plant	\$4,229,193	FF1 323, L. 196, col b	\$2,060,504	FF2 325, L. 269, col b	\$6,289,697	\$1,446,425	\$4,843,272 WP_19-AandG 1, L. 1006	118
	Total A&G Expenses:	\$12,796,618,900	FF1 323, L. 197, col b	\$647,962,135	FF2 325, L. 270, col b	\$13,444,581,035	\$12,004,358,556	\$1,440,222,479	

200	2) Calculation of Network Transmission A&G Expense								200
201	Based on Labor Factors	Amount	Source						201
202	A&G Expense after Adjustments	\$1,440,222,479	Line 118, col 7						202
203	Less Account 924 Property Insurance nonnuclear:	\$22,263,375	Line 108, col 7						203
204	Less General Liability and Third Party Claims	\$140,275,895	WP_19-AandG 2, L. 102						204
205	Total A&G Expense Applicable to the O&M Labor Allocation Factor:	\$1,277,683,210	Line 202 - (Line 203 - Line 206)						205
206	Electric O&M Labor Allocation Factor:	67.80%	24-Allocators, L. 109	See Note 11					206
207	Total Electric Portion of A&G From Labor	\$866,309,679	Line 205 * Line 206						207
208	Transmission as a Percent of Electric O&M Labor Allocation Factor:	10.62%	24-Allocators, L. 112						208
209	Transmission Portion of A&G from Labor Allocation Factors:	\$92,036,397	Line 207 * Line 208						209
210	Based on Yearend Plant								210
211	Network Transmission Plant Allocation Factor as a percent of Total Company:	15.74%	24-Allocators, L. 116	See Note 11					211
212	Account 924 Property Insurance nonnuclear:	\$22,263,375	Line 203						212
213	Transmission Portion of Property Insurance Account 924	\$3,503,484	Line 213 * Line 214						213
214	Based on Blended Labor and Plant Factor								214
215	General Liability Accrued Insurance and Paid Injuries and Damages:	\$140,275,895	Line 204						215
216	Factor using the combined O&M Labor and Plant Factor:	10.62%	24-Allocators, L. 135	See Note 11					216
217	Transmission Portion of General Liability Insurance and Injuries and Damages:	\$14,892,591	Line 217 * Line 218						217
218									218
219	Total Transmission Portion of Administrative and General Expenses:	\$110,432,471	Line 209 + Line 213 + Line 217						219
220	STIP Adjustment pursuant to TO20 Settlement Agreement (Docket No. ER19-13-000)	\$689,584	WP_19-AandG 3, L. 220						220
221		\$111,122,056	Line 221 + Line 222						221

3) Summary of Total Company Adjustments											
			Note 10	Note 3	Note 4	Note 5	Note 6	Note 7	Note 8	Note 9	Note 12
			Total by FERC Account	STIP	Officer Compensation	Accrual to Cash Basis	Not Seeking Recovery	Non A&G Costs and Other	NP&S	Allocations on Adjustments	...
920	A&G Salaries	(\$113,278,248)	\$371,347	(\$14,740,497)	(\$13,881,279)	(\$5,257,747)	(\$76,580,089)	(\$298,040)	(\$2,891,943)		
921	Office Supplies and Expenses	(\$18,085,289)		(\$349,331)		(\$1,496,761)	(\$16,196,217)	(\$42,980)			
922	A&G Expenses Transferred	\$0									
923	Outside Services Employed	(\$580,494,245)	\$3,008,323	(\$7,047,885)	(\$9,770,911)	(\$444,162,966)	(\$128,919,540)	(\$32,185)	\$6,430,918		
924	Property Insurance	\$1,812,319				\$1,812,319					
925	Injuries and Damages	(\$11,146,549,943)		(\$93,432)	(\$64,239,399)	(\$11,082,217,112)					
926	Employee Pensions and Benefits	(\$6,333,646)		(\$2,119,758)	\$2,483,118	(\$628,912)		(\$1,169,249)	(\$4,898,846)		
927	Franchise Requirements	(\$129,950,587)				(\$129,950,587)					
928	Regulatory Commission Expenses	\$0									
929	Duplicate Charges	\$0									
930.1	General Advertising Expense	\$0									
930.2	Miscellaneous General Expense	(\$10,032,492)				(\$10,032,492)					
931	Rents	\$0									
935	Maintenance of General Plant	(\$1,446,425)				(\$1,446,425)					
Total by Adjustment Type		(\$12,004,358,555)	\$3,379,670	(\$24,350,903)	(\$85,408,471)	(\$11,673,380,682)	(\$221,695,846)	(\$1,542,453)	(\$1,359,870)	\$0	

Notes:

- PG&E is a utility providing both electric and gas services to its customers. 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 and 2 balances in accounts 928, 929 and 931 are zero; therefore, these accounts are not shown on WP\_19-AandG.
- Remove Executive STIP and True up Non-Executive STIP to actual cash payment.
- Remove Officer compensation pursuant to S8 901.
- Remove accruals in the recorded balances for items such as Severance, Injuries and Damages and Workers Compensation.
- Remove costs PG&E does not seek to recover in TO, such as Intervenor Compensation, MCI Exchange Rights, a portion of Injuries and Damages, and Nuclear Property and Nuclear Liability Insurance.
- Remove Non A&G Costs and other costs, for example Gas LOB costs erroneously recorded in A&G FERC Accounts and Franchise Fee Expense that is a calculation within the Model.
- 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.
- Total by FERC account



Revenue Credits

Prior Year: 2019

Input cells are shaded gold

Instructions:

1) Insert additional lines as necessary for additional items.

Line	FERC ACCT	NATURAL ACCT	ACCT DESCRIPTION	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Line
							Total Electric	Network ET - High Voltage	Network ET - Low Voltage	Total Network ET Col 5 + Col 6	NP&S Transmission	Notes	
100			Totals				(\$151,719,921)	\$8,807,639	\$6,967,990	\$15,775,629	\$51,030,688	Sum Lines 201, 301, 401, 501, 601	100
Forfeited Discounts													
200			FF1 300, L. 16, col b				\$3,013,879						200
201			Acct 450 Total				\$3,013,879	\$0	\$0	\$0	\$0		201
202	450	4500000	Forfeited Discounts				\$3,013,879	\$0	\$0	\$0	\$0	Note 2	202
203													203
204											\$0		204
Miscellaneous Service Revenues													
300			FF1 300, L. 17, col b				\$8,400,066						300
301			Acct 451 Total				\$8,400,066	\$0	\$0	\$0	\$1,481,749		301
302	451	4510000	Miscellaneous Service Revenues				\$1,700,170	\$0	\$0	\$0	\$0	Note 2	302
303	451	4510007	NRD Revenue Other				\$1,822,179	\$0	\$0	\$0	\$1,481,749	Note 2	303
304	451	4510040	Miscellaneous Service Electric Customer Fund Management - RES				\$3,246,059	\$0	\$0	\$0	\$0	Note 2	304
305	451	4510041	Miscellaneous Service Electric Customer Fund Management Non-RES				\$954,594	\$0	\$0	\$0	\$0	Note 2	305
306	451	4510043	Miscellaneous Service Revenues - Reimbursable				\$677,064	\$0	\$0	\$0	\$0	Note 2	306
307											\$0		307
308											\$0		308
Sales of Water and Water Power													
400			FF1 300, L. 18, col b				\$3,769,463						400
401			Acct 453 Total				\$3,769,463	\$0	\$0	\$0	\$0		401
402	453	4530000	Sales of Water and Water Power				\$3,769,463	\$0	\$0	\$0	\$0	Note 2	402
403													403
404											\$0		404
Rents													
500			FF1 300, L.19, col b				\$83,262,832						500
501			Acct 454 Total				\$83,262,832	\$3,132,433	\$3,478,319	\$6,610,752	\$41,366,940		501
502	454	4540010	Rent from Electric Property				\$29,927,637	\$3,132,433	\$3,478,319	\$6,610,752	(\$5,522)	Note 2, 3	502
503	454	4540012	New Revenue Development Rent				\$49,986,725	\$0	\$0	\$0	\$38,897,165	Note 2	503
504	454	4540013	New Revenue Development Fee Revenue				\$3,348,470	\$0	\$0	\$0	\$2,475,297	Note 2	504
505											\$0		505
506											\$0		506
Other Electric Revenue													
600			FF1 300, L. 21-22, col b				(\$250,166,160)					Note 1	600
601			Acct 456 Total				(\$250,166,161)	\$5,675,207	\$3,489,670	\$9,164,877	\$8,181,998		601
602	456	4560099	Other Electric Revenues				\$59,451,590	\$0	\$0	\$0	\$0	Note 2	602
603	456		MCI Rights-of-Way (B)				\$650,161	\$0	\$0	\$0	\$0	Note 2	603
604	456	4560050	Recreation Facilities Revenue				\$1,085,671	\$0	\$0	\$0	\$0	Note 2	604
605	456	4560070	Timber Sales - Utility				\$131,897	\$0	\$0	\$0	\$0	Note 2	605
606	456	4560014	Other Revenue - Affiliate				\$185,885	\$0	\$0	\$0	\$0	Note 2	606
607	456	4560022	Revenue Damage Claims Electric				\$1,255,339	\$0	\$0	\$0	\$0	Note 2	607
608	456	4560093	Mobile Home Park Electric				\$4,160	\$0	\$0	\$0	\$0	Note 2	608
609	456	4560091	NEBS TCRA				\$38,034,266	\$0	\$0	\$0	\$0	Note 2	609
610	456	4560098	New Revenue Development - Electric Revenue				\$52,451,511	\$0	\$0	\$0	\$8,181,998	Note 2	610
611	456	4560000	Unbilled Electric Revenue				(\$39,025,952)	\$0	\$0	\$0	\$0	Note 2	611
612	456	4560001	Reimbursed Electric Revenue				\$30,211,138	\$3,116,683	\$3,489,670	\$6,606,353	\$0	Note 2, 4	612
613	456	4560002	Reimbursed Electric Revenue Joint Poles				\$5,609	\$0	\$0	\$0	\$0	Note 2	613
614	456	4560003	Reimbursed Electric Revenue Customer Care and Billing (CC&B)				\$12,843,596	\$0	\$0	\$0	\$0	Note 2	614
615	456	4560095	Other Electric Revenue - Calif Department of Water & Resources (DWR)				(\$367,368,862)	\$0	\$0	\$0	\$0	Note 2	615
616	456	4560005	Reimbursed Electric Revenue - CPUC				(\$42,640,694)	\$0	\$0	\$0	\$0	Note 2	616
617	456	9414000	Other Utility Operating Income				\$0	\$0	\$0	\$0	\$0	Note 2	617
618	456.1	4561000	Other Transmission Revenue - Wheeling				\$2,558,524	\$2,558,524	\$0	\$2,558,524	\$0	Note 2, 5	618
619													619
620													620

Notes:

- 1) Immaterial reconciling difference.
- 2) Run a query of col 2 (Natural Account) in SAP system to get col 4 and col 8.
- 3) Run a query of rent in SAP system to get Line 502, col 5-6.
- 4) Apply plant allocation factors after running a query of Natural Account in SAP system to get Line 612, col 5-6.
- 5) See FF1 330, col n, Total

Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 21-NP&S

Revenue Sharing for Non-Tariff New Products & Services

Prior Year: 2019

Input cells are shaded gold

**Total NP&S Electric Transmission Revenues and Expenses**

Line	Description	Values	Source	Line
100	NP&S Transmission Revenue	\$51,030,688	20-RevenueCredits, L. 100, col 8	100
101	NP&S Transmission O&M Expense	\$13,821,336	WP_21-NP&S 2, L. 100, Col 1	101
102	NP&S Transmission A&G Expense	\$1,542,453	WP_21-NP&S 2, L. 100, Col 2	102
103	Total NP&S Transmission Expense	\$15,363,789	Line 101 + Line 102	103

**Transmission Revenues and Expenses by Product Line**

Line	Product Line	Col 1 Note 1	Col 2 Note 2	Col 3 Col 1 - Col 2	Col 4 Note 3 Adjusted	Line
200	Total	Revenues \$51,030,688	Expense \$15,363,789	Net Revenues \$35,666,898	Net Revenues \$35,791,583	200
201	Wireline	\$10,915,520	\$1,933,643	\$8,981,877	\$8,981,877	201
202	Wireless	\$39,303,523	\$12,493,817	\$26,809,706	\$26,809,706	202
203	Land Use	\$0	\$0	\$0	\$0	203
204	Technology & Licenses	\$0	\$0	\$0	\$0	204
205	Maintenance & Consulting	\$811,644	\$936,329	(\$124,685)	\$0	205
206	...					206

**Calculation of Pre-tax Revenue Allocation %**

Line	Description	Values	Source	Line
300	PTNR (Pre-tax net revenue)	\$35,791,583	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**

Line	Description	Values	Source	Line
400	Pre-tax Shareholder Allocation (PSA\$) = PTNR * PSA%	\$20,807,076	Line 300 * Line 303	400
401	State and Federal taxes = PSA\$ * t	\$5,822,569	Line 400 * Line 301	401
402	Shareholder Allocation	\$14,984,507	Line 400 - Line 401	402
403	Customer Revenue Credit (CRC\$) = PTNR * CRC%	\$14,984,507	Line 304 * Line 300	403

**Notes:**

- 1) Please see WP\_21-NPS 1 for Revenues by Product Line.
- 1) Please see WP\_21-NPS 2 for Expenses by Product Line.
- 3) Product Lines with negative Net Revenues are set to zero.

Income Tax Rates

Prior Year: 2019

Input cells are shaded gold

1) Tax Rates for the Rate Year					
Line	Description	Value	Reference	Notes	Line
100	Federal Income Tax Rate	21.00%	Internal Revenue Code (IRC) Section 11	In effect 2018 and forward	100
101	State Franchise Tax Rate (California)	8.84%	California Rev. & Tax. Cd. § 23151	In effect 2017 and forward	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-Line 102		103
2) Tax Rates for the Prior Year True-up					
Line	Description	Value	Reference	Notes	Line
200	Federal Income Tax Rate	21.00%	Internal Revenue Code (IRC) Section 11	In effect 2018 and forward	200
201	State Franchise Tax Rate (California)	8.84%	California Rev. & Tax. Cd. § 23151	In effect 2017 and forward	201
202	Federal Secondary	-1.86%	Negative Line 100 * Line 101	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 100-Line 102		203

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

Retail "South Georgia" Taxes

Input cells are shaded gold

Prior Year: 2019

1) Accumulated Deferred Income Taxes

Line	Description	Col 1	Col 2	Col 3 Values for Inputs to Sch.1: BaseTRR	Col 4 Values for Inputs to Sch.3-True- upTRR	Col 5 Source	Col 6 Notes	Line
100	End of Year Accumulated Deferred Income Taxes			\$26,416,693	\$26,416,693	WP_23-RetailSGTax 3	Note 1	100
101	Beginning of Year Accumulated Deferred Income Taxes				\$28,294,129	WP_23-RetailSGTax 3	Note 2	101
102	Average of BOY and EOY Accumulated Deferred Income Taxes				\$27,426,798	Line 414, col 9		102

2) Income Taxes

Line	Description	Col 1	Col 2	Col 3 Values for Inputs to Sch.1: BaseTRR	Col 4 Values for Inputs to Sch.3-True- upTRR	Col 5 Source	Col 6 Notes	Line
200	Federal Income Tax Rate			21.00%	21.00%	22-TaxRates, L. 100		200
201	State Income Tax Rate			8.84%	8.84%	22-TaxRates, L. 101		201
202	Composite Tax Rate			27.9836%	27.9836%	(Line 200 + Line 201) - (Line 200 * Line 201)		202
203	Income Taxes:			\$3,143,446	\$3,163,959			203
Income Taxes = [((RB * ER) + FPD) * (CTR/(1 - CTR))] + CO/(1 - CTR)]								
Where:								
204	RB = Rate Base			\$26,416,693	\$27,426,798	Line 100 or 102		204
205	ER = Equity Rate of Return Including Common and Preferred Stock			5.23%	5.23%	Line 301 + Line 302		205
206	CTR = Composite Tax Rate			27.98%	27.98%	Line 202		206
207	CO = Credits and Other			\$1,877,437	\$1,877,437	WP_23-RetailSGTax 3	Note 3	207
208	FPD = Flowback and Permanent Tax Deductions			-	-			208

3) ROE and Capitalization Calculations

Line	Description	Col 1	Col 2	Col 3 Values for Inputs to Sch.1: BaseTRR	Col 4 Values for Inputs to Sch.3-True- upTRR	Col 5 Source	Col 6 Notes	Line
300	Weighted Cost of Long Term Debt			2.06%	2.06%	1-BaseTRR, L. 216		300
301	Weighted Cost of Preferred Stock			0.03%	0.03%	1-BaseTRR, L. 217		301
302	Weighted Cost of Common Stock			5.20%	5.20%	1-BaseTRR, L. 218		302
303	Cost of Capital Rate			7.29%	7.29%	Sum of Lines 300 to 302		303
304	Return on Capital: Rate Base times Cost of Capital Rate			\$1,924,755	\$1,998,352	Line 100 or 102 * Line 303		304
305	Total South Georgia Adjustment			\$5,068,200	\$5,162,312	Line 304 + Line 203		305

4) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(l)-1(h)(6); PLR 9313008; 9202029; 922404; 201717008

Line	Future Test Period	Year	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
400	Beginning Deferred Tax Balance (Line 101)			\$28,294,129		366	100.00%		\$28,294,129	400
401	January	2019	(\$156,453)	\$28,137,676		31	91.53%	(\$143,202)	\$28,150,927	401
402	February	2019	(\$156,453)	\$27,981,223		28	83.88%	(\$131,232)	\$28,019,695	402
403	March	2019	(\$156,453)	\$27,824,770		31	75.41%	(\$117,981)	\$27,901,714	403
404	April	2019	(\$156,453)	\$27,668,317		30	67.21%	(\$105,157)	\$27,796,557	404
405	May	2019	(\$156,453)	\$27,511,864		31	58.74%	(\$91,905)	\$27,704,652	405
406	June	2019	(\$156,453)	\$27,355,411		30	50.55%	(\$79,081)	\$27,625,570	406
407	July	2019	(\$156,453)	\$27,198,958		31	42.08%	(\$65,830)	\$27,559,740	407
408	August	2019	(\$156,453)	\$27,042,505		31	33.61%	(\$52,578)	\$27,507,162	408
409	September	2019	(\$156,453)	\$26,886,052		30	25.41%	(\$39,754)	\$27,467,407	409
410	October	2019	(\$156,453)	\$26,729,599		31	16.94%	(\$26,503)	\$27,440,904	410
411	November	2019	(\$156,453)	\$26,573,146		30	8.74%	(\$13,679)	\$27,427,225	411
412	December	2019	(\$156,453)	\$26,416,693		31	0.27%	(\$427)	\$27,426,798	412
413	Ending Balance (Line 100)			\$26,416,693						413
414								Weighted Average ADIT Balance:	\$27,426,798	414

Notes:

- 1) The Source of the End of Year Accumulated Deferred Income Taxes can be found in the Purple Shaded area of WP\_23-RetailSGTax 3
- 2) The Source of the Beginning of Year Accumulated Deferred Income Taxes can be found in the Orange Shaded area of WP\_23-RetailSGTax 3
- 3) The Source of the Credits and Other can be found in the Green 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.

Calculation of Allocation Factors					Prior Year: 2019
Input cells are shaded gold					
Line	Description	Value	Reference	Notes	Line
<b>Calculation of Prior Year Total Electric Department Labor Allocation Factor</b>					
100	Total Company Wages and Salaries	\$2,218,610,952	FF1 355, L. 65, col b		100
101	Electric A&G Wages and Salaries	(\$405,305,402)	FF1 354, L. 27, col b		101
102	Gas A&G Wages and Salaries	(\$197,468,842)	FF1 355, L. 61, col b		102
103	Cost Adjustment	(\$49,097,801)	WP_24-Allocators, Labor, L. 100, col 3		103
104	Total Company Wages and Salaries w/o A&G	\$1,566,738,907	(Line 100 + Line 103) - (Line 101 + Line 102)		104
105	Total Electric Department Wages and Salaries	\$1,515,571,124	FF1 354, L. 28, col b		105
106	Electric A&G Wages and Salaries	(\$405,305,402)	Line 101		106
107	Cost Adjustment	(\$47,967,126)	WP_24-Allocators, Labor, L. 100, col 5		107
108	Total Adjusted Electric Wages and Salaries wo A&G	\$1,062,298,596	Line 105 - Line 106 + Line 107		108
109	Total Electric Department Labor as a % of Total Company Labor	67.80%	Line 108 / Line 104		109
<b>Calculation of Prior Year Network Electric Transmission Labor Allocation Factors</b>					
110	Total Adjusted Electric Wages and Salaries wo A&G	\$1,062,298,596	Line 108		110
111	Network Electric Transmission Wages and Salaries	\$112,858,182	18-OandM, L. 100, col 13		111
112	Network Electric Transmission Labor as a % of Total Electric Allocation Factor	10.62%	Line 111 / Line 110		112
113	Network Electric Transmission Labor as a % of Total Company Allocation Factor	7.20%	Line 111 / Line 104		113
<b>Calculation of Prior Year Transmission Plant Allocation Factor</b>					
114	Network Electric Transmission Gross Plant In Service including CGI Plant	\$13,835,368,750	7-PlantInService, L. 112, col 13 + 7-PlantInService, L. 701, col 1	Prior Year Dec	114
115	Total PG&E Company Gross Plant In Service	\$87,918,776,505	WP_7-PlantInService 7, L. 148, Col 10	Prior Year Dec	115
116	Network Electric Transmission Plant as a % of Total Company Plant	15.74%	Line 114 / Line 115		116
117	Network Electric Transmission Gross Plant In Service including CGI Plant	\$13,835,368,750	7-PlantInService, L. 112, col 13 + 7-PlantInService, L. 701, col 1	Prior Year Dec	117
118	Total PG&E Electric Plant In Service including CGI Plant	\$65,705,204,602	WP_7-PlantInService 7, L. 148, Col 8	Prior Year Dec	118
119	Network Electric Transmission Plant as a % of Total Electric Plant	21.06%	Line 117 / Line 118		119
120	Network Electric Transmission Plant - Functional Plant only	\$12,725,097,015	7-PlantInService, L. 112, col 13		120
121	Total Electric Transmission - Functional Plant only	\$13,347,533,838	6-PlantJurisdiction, L. 110, col 1 + col 3		121
122	Network Electric Transmission as a % of Total Electric Transmission	95.34%	Line 120 / Line 121		122
<b>Calculation of Prior Year High Voltage/Low Voltage Transmission Plant Allocation Factor</b>					
123	Network Electric Transmission Plant - Functional Plant only	\$12,725,097,015	7-PlantInService, L. 112, col 13	Prior Year Dec	123
124	High Voltage	\$5,681,108,015	7-PlantInService, L. 212, col 13	Prior Year Dec	124
125	Low Voltage	\$7,043,989,000	7-PlantInService, L. 312, col 13	Prior Year Dec	125
126	Allocation Factor to High Voltage	44.64%	Line 124 / Line 123		126
127	Allocation Factor to Low Voltage	55.36%	Line 125 / Line 123		127
<b>Calculation of Rate Year High Voltage/Low Voltage Electric Transmission Plant Allocation Factor</b>					
128	High Voltage Capital Additions	\$1,223,826,686	9-PlantAdditions, L. 223, col 2	Rate Year Dec	128
129	Low Voltage Capital Additions	\$1,703,175,659	9-PlantAdditions, L. 323, col 2	Rate Year Dec	129
130	High Voltage Rate Year Functional Plant	\$6,904,934,701	Line 124 + Line 128	Rate Year Dec	130
131	Low Voltage Rate Year Functional Plant	\$8,747,164,659	Line 125 + Line 129	Rate Year Dec	131
132	Network Electric Transmission Rate Year Functional Plant	\$15,652,099,360	Line 130 + Line 131	Rate Year Dec	132
133	Allocation Factor to High Voltage	44.12%	Line 130 / Line 132	Rate Year Dec	133
134	Allocation Factor to Low Voltage	55.88%	Line 131 / Line 132	Rate Year Dec	134
<b>Calculation of Prior Year Liability Insurance Allocation Factor</b>					
Network Electric Transmission as a % of Total Company Liability Insurance Allocation Factor (60% Labor/40% Plant)					
135	Network Electric Transmission as a % of Total Company Liability Insurance Allocation Factor (60% Labor/40% Plant)	10.62%	(60% * Line 113) + (40% * Line 116)		135
Network Electric Transmission as a % of Total Electric Liability Insurance Allocation Factor (60% Labor/40% Plant)					
136	Network Electric Transmission as a % of Total Electric Liability Insurance Allocation Factor (60% Labor/40% Plant)	14.80%	(60% * Line 112) + (40% * Line 119)		136
<b>Calculation of Prior Year Property Tax Allocation Factor</b>					
137	Network Electric Transmission Accumulated Depreciation including CGI	\$3,392,052,219	10-AccDep, L. 112, col 13 + 10-AccDep, L. 701, col 1		137
138	Total PG&E Electric Accumulated Depreciation including CGI	\$29,801,182,248	WP_10-AccDep 6, L. 148, Col 8		138
139	Network Electric Transmission Net Plant In Service (Functional + CGI)	\$10,443,316,531	Line 117 - Line 137		139
140	Total PG&E Electric Net Plant In Service (Functional + CGI)	\$35,904,022,354	Line 118 - Line 138		140
141	Net Plant Property Tax Allocation Factor	29.09%	Line 139 / Line 140		141

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

Revenue Fees and Uncollectible Factors  
Input cells are shaded gold

Prior Year: 2019

Line						Line
1) Approved Franchise Fee Factor(s)						
	From	To	Days in Prior Year	Franchise Fee Factor	Reference	
100		Present	365	0.9880%	WP_25-RFandUFactors 1, L. 102	100
101	...					101
2) Approved San Francisco Gross Receipts Tax Factor(s)						
	From	To	Days in Prior Year	SFGR Tax Factor	Reference	
200		Present	365	0.0454%	WP_25-RFandUFactors 2, L. 104	200
201	...					201
3) Approved Uncollectible Factor(s)						
	From	To	Days in Prior Year	Uncollectible Factor	Reference	
300		Present	365	0.3010%	WP_25-RFandUFactors 3, L. 110	300
301	...					301
4) Calculation of Weighted Average RF&U Factors						
400	Franchise Fee Factor			0.9880%		400
401	SFGR Tax Factor			0.0454%		401
402	Uncollectibles Factor			0.3010%		402

Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 26-Wholesale TRRs

## High and Low Voltage Wholesale Revenue Requirement

Rate Year: 2021

Input cells are shaded gold

Line		Col 1 Rate Year HV Plant Allocator	Col 2 Rate Year LV Plant Allocator	Col 3 Reference		Line
1		44.12%	55.88%	24-Allocators, L. 133 and 134		1
<b>Rate Base</b>						
Line	Description	High Voltage	Low Voltage	Total	Reference	Notes
<u>Plant</u>						
100	Transmission Plant	\$5,681,108,015	\$7,043,989,000	\$12,725,097,015	7-PlantInService, L. 212 and 312, col 13	100
101	Common + General + Intangible Plant	\$494,074,579	\$616,197,155	\$1,110,271,735	7-PlantInService, L. 701, col 2 and col 3	101
102	Abandoned Plant	\$12,567,890	\$10,993,815	\$23,561,705	8-AbandonedPlant, Col 11, Lines 100 and 101	102
103	<b>Total Plant</b>	<b>\$6,187,750,484</b>	<b>\$7,671,179,970</b>	<b>\$13,858,930,454</b>	Sum of Lines 100 to 102	103
<u>Working Capital</u>						
104	Materials and Supplies	\$39,001,445	\$48,357,776	\$87,359,221	13-WorkCap, L. 112, col 3 and col 4	104
105	Prepayments	\$15,635,228	\$19,806,691	\$35,441,919	Line 1 * 13-WorkCap, L. 217, col 5	105
106	Cash Working Capital	\$26,050,428	\$32,872,113	\$58,922,541	(Line 200 + Line 201) / 10	106
107	<b>Total Working Capital</b>	<b>\$80,687,101</b>	<b>\$101,036,580</b>	<b>\$181,723,681</b>	Sum of Lines 104 to 106	107
<u>Accumulated Depreciation Reserve</u>						
108	Transmission Depreciation Reserve	(\$1,480,756,137)	(\$1,531,402,145)	(\$3,012,158,282)	10-AccDep, L. 212 and L. 312, col 13	108
109	Common + General + Intangible Depreciation Reserve	(\$171,074,088)	(\$208,819,849)	(\$379,893,937)	10-AccDep, L. 701, col 2 and col 3	109
110	<b>Total Accumulated Depreciation Reserve</b>	<b>(\$1,651,830,225)</b>	<b>(\$1,740,221,994)</b>	<b>(\$3,392,052,219)</b>	Line 108 + Line 109	110
111	Accumulated Deferred Income Taxes	(\$873,373,761)	(\$1,106,389,043)	(\$1,979,762,804)	Line 1 * 1-BaseTRR, L. 111c	111
112	Customer Advances	(\$77,193,571)	(\$97,788,742)	(\$174,982,313)	Line 1 * 1-BaseTRR, L. 112	112
113	Accrued Vacation	(\$7,868,488)	(\$9,967,793)	(\$17,836,280)	Line 1 * 1-BaseTRR, L. 113	113
114	Other Regulatory Assets or Liabilities	\$0	\$0	\$0	Line 1 * 1-BaseTRR, L. 114	114
115	<b>Rate Base</b>	<b>\$3,658,171,540</b>	<b>\$4,817,848,978</b>	<b>\$8,476,020,519</b>	Sum of Lines 103, 107, 110 and Lines 111 to 114	115
<b>Prior Year Transmission Revenue Requirement</b>						
Line	Description	High Voltage	Low Voltage	Total	Reference	Notes
(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15)						
200	O&M Expense	\$211,482,709	\$266,620,643	\$478,103,352		200
201	A&G Expense	\$49,021,573	\$62,100,482	\$111,122,056	Line 1 * 1-BaseTRR, L. 501	201
202	Network Upgrade Interest Expense	\$2,798,324	\$3,544,915	\$6,343,239	Line 1 * 1-BaseTRR, L. 502	202
203	Depreciation Expense (incl. Common + General + Intangible)	\$173,187,590	\$219,800,385	\$392,987,975	11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3)	203
204	Depreciation rate adjustment	\$15,045,557	\$19,059,697	\$34,105,254	Line 1 * 1-BaseTRR, L. 504	204
205	Abandoned Plant Amortization Expense	\$0	\$63,333	\$63,333	8-AbandonedPlant, Col 7, Lines 100 and 101	205
206	Return on Capital	\$266,539,163	\$351,034,778	\$617,573,941	(Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedPlant, L. 100 and L. 101, col 11)	206
207	Other Taxes	\$49,963,354	\$63,293,529	\$113,256,882	Line 1 * 1-BaseTRR, L. 507	207
208	Income Taxes	\$64,301,798	\$81,457,456	\$145,759,253	Line 1 * 1-BaseTRR, L. 508	208
209	Revenue Credits	(\$8,807,639)	(\$6,967,990)	(\$15,775,629)	20-RevenueCredits, L. 100, col 5 and col 6	209
210	NP&S Credit	(\$6,610,426)	(\$8,374,081)	(\$14,984,507)	Line 1 * 1-BaseTRR, L. 510	210
211	Amortization and Regulatory Debits/Credits	\$0	\$0	\$0	Line 1 * 1-BaseTRR, L. 511	211
212	<b>Total without FF, Uncollectibles, and South Georgia</b>	<b>\$816,922,003</b>	<b>\$1,051,633,147</b>	<b>\$1,868,555,150</b>	Sum of Lines 200 to Line 211	212
213	<b>Total SFGR Tax and Franchise Fees</b>	<b>\$8,441,921</b>	<b>\$10,867,383</b>	<b>\$19,309,304</b>	Line 212 * (1-BaseTRR, L. 513 + L. 514)	213
214	ITRR	\$156,616,507	\$198,401,641	\$355,018,149	Line 1 * 1-BaseTRR, L. 601	214
215	True-up Adjustment	(\$18,038,694)	(\$22,851,400)	(\$40,890,095)	Line 1 * 1-BaseTRR, L. 602	215
216	<b>Wholesale Base TRRs</b>	<b>\$963,941,738</b>	<b>\$1,238,050,771</b>	<b>\$2,201,992,508</b>	Sum of Lines 212 to Line 215	216
217	<b>Wholesale TRBAA</b>	<b>(\$113,750,453)</b>	<b>(\$78,300,829)</b>	<b>(\$192,051,282)</b>	ER21-131-001	217
218	<b>Standby Revenue Credit</b>	<b>(\$4,271,228)</b>	<b>(\$5,410,788)</b>	<b>(\$9,682,017)</b>	Negative, Line 1 * (29-RetailRates-1, L. 118, col (A) * 50%	218
219	<b>Total Wholesale TRRs</b>	<b>\$845,920,056</b>	<b>\$1,154,339,154</b>	<b>\$2,000,259,210</b>	Sum of Lines 216 to Line 218	219

Pacific Gas and Electric Company

Formula Rate Model

Schedule 27-Wholesale Rates

Calculation of PG&E Wholesale Rates

Rate Year: 2021

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
<b>Calculation of High Voltage Access Charge</b>					
100	High Voltage TRR	\$845,920,056	26-WholesaleTRRs, L. 219, col 1		100
101	Gross Load (MWh)	86,552,890	28-GrossLoad, L. 104 / 1000		101
102	<b>High Voltage Access Charge (\$/MWh)</b>	<b>\$9.7734</b>	Line 100 / Line 101		102
<b>Calculation of Low Voltage Access Charge</b>					
200	Low Voltage TRR	\$1,154,339,154	26-WholesaleTRRs, L. 219, col 2		200
201	Gross Load (MWh)	86,552,890	28-GrossLoad, L. 104 / 1000		201
202	<b>Low Voltage Access Charge (\$/MWh)</b>	<b>\$13.3368</b>	Line 200 / Line 201		202



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

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

**Rate Year: 2021**

**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)	88,665,198,823	WP_28-GrossLoad 1, L. 102, col 2		100
101	Energy loss factor area out	0.9653	WP_28-GrossLoad 7, L. 102, col 4		101
102	Retail energy at local (area out) (kWh)	85,586,299,794	Line 100 * Line 101		102
103	Helms Pumped Storage: Pumping Load (10 Yr Avg) (kWh)	966,589,732	WP_28-GrossLoad 6, L. 110		103
104	Gross Load at Area Out (kWh)	86,552,889,526	Line 102 + Line 103		104

Pacific Gas and Electric Company  
Formula Rate Model  
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	= col 1/col 2 Retail Rate	Note 3 Annual Sales (kWh)	= col 1/col 4 Average Rate (\$/kWh)	
100	RES-	Residential	\$1,037,395,431	28,011,296,372 kWh	\$0.03704 /kWh	28,011,296,372	\$0.03703	100
101	A1-	Small L&P	\$200,510,374	7,202,766,920 kWh	\$0.02784 /kWh	7,202,766,920	\$0.02784	101
102	A10-	Medium L&P		26,635,500 kW-mo		7,545,941,563	\$0.03106	102
103	E19-	At Transmission		85,511 kW-mo		29,060,835	\$0.02589	103
104	E19-	At Primary		3,204,605 kW-mo		1,165,652,692	\$0.02419	104
105	E19-	At Secondary		29,086,498 kW-mo		11,780,855,581	\$0.02172	105
106		Medium Light and Power	\$519,213,511	59,012,113 kW-mo	\$8.80 /kW-mo			106
107	STL-	Streetlights	\$5,436,945	228,776,054 kWh	\$0.02377 /kWh	228,776,054	\$0.02377	107
108	AGA-	AG: A Schedules		510,608,947 kWh		510,608,947	\$0.02302	108
109	AGB-	AG: B Schedules		5,508,580,807 kWh		5,508,580,807	\$0.02302	109
110		Agriculture	\$138,564,692	6,019,189,754 kWh	\$0.02302 /kWh			110
111	E20-	At Transmission		10,712,444 kW-mo		5,398,857,042	\$0.01963	111
112	E20-	At Primary		13,968,173 kW-mo		6,291,545,321	\$0.02197	112
113	E20-	At Secondary		4,954,539 kW-mo		2,130,572,336	\$0.02301	113
114		Schedule E-20	\$293,204,716	29,635,156 kW-mo	\$9.89 /kW-mo			114
115	STB-	At Transmission		9,204,304 kW-mo	Equivalent Standby Rate \$ 2.33 /kW-mo	355,680,216	\$0.06502	115
116	STB-	At Primary		500,643 kW-mo	50% Volumetric Charge \$0.02566 /kWh	14,829,323	\$0.08482	116
117	STB-	At Secondary		52,874 kW-mo	50% Reservation Charge \$1.17 /.85*kW-mo	6,747,364	\$0.01969	117
118		Standby Service	\$19,364,033	9,757,821 kW-mo		377,256,903	\$0.06498	118
119	Total	Rate Design:	\$2,213,689,701			76,181,771,373	\$0.02906	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.
- 4) The Equivalent Standby Rate for Standby Service is calculated by multiplying the Schedule E-20 retail rate on Line 114 by the Weighted Allocation Factor for Standby Rate Design from WP\_29-RetailRates Tab 6, Line 800, Column (5). See Note 6 on 29-RetailRates-2.

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

Proposed Allocations & Revenues										Current Year for Forecast Billing Determinants			
Rate Design Calculations Based on 12-CP Method										5	Yr. Historical Avg.		
Input cells are shaded gold													
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	28,406,175,617	28,011,296,372	69,620,340	68,652,536	1.13848	78,159,499	47.28%	46.86%	\$1,037,395,431	100	
101	A1-	Small L&P	MARL Sales: 8,229,268,053	165,949 7,202,766,920	15,160,410	13,269,333	1.13848	15,106,863	9.14%	9.06%	\$200,510,374	101	
102	A10-	Medium L&P	8,764,733,117	7,545,941,563	15,458,828	13,309,180	1.13848	15,152,228				102	
103	E19-	At Transmission	37,089,393	29,060,835	51,357	40,240	1.04351	41,991				103	
104	E19-	At Primary	1,062,680,891	1,165,652,692	1,665,925	1,827,350	1.07414	1,962,837				104	
105	E19-	At Secondary	12,602,127,288	11,780,855,581	20,635,022	19,290,252	1.13848	21,961,555				105	
106		Medium Light and Power	22,466,630,689	20,521,510,670	37,811,132	34,467,022		39,118,610	23.66%	23.45%	\$519,213,511	106	
107	STL-	Streetlights	301,546,524	228,776,054	474,254	359,805	1.13848	409,631	0.25%	0.25%	\$5,436,945	107	
108	AGA-	AG: A Schedules	520,151,406	510,608,947	757,654	743,754	1.13848	846,749				108	
109	AGB-	AG: B Schedules	6,079,673,983	5,508,580,807	9,299,718	8,426,151	1.13848	9,592,999				109	
110		Agriculture	6,599,825,388	6,019,189,754	10,057,372	9,169,905		10,439,748	6.31%	6.26%	\$138,564,692	110	
111	E20-	At Transmission	6,033,117,631	5,398,857,042	8,719,701	7,803,000	1.04351	8,142,504				111	
112	E20-	At Primary	6,772,535,750	6,291,545,321	10,232,053	9,505,365	1.07414	10,210,130				112	
113	E20-	At Secondary	2,412,294,992	2,130,572,336	3,717,486	3,283,335	1.13848	3,738,010				113	
114		Schedule E-20	15,217,948,373	13,820,974,699	22,669,240	20,591,701		22,090,644	13.36%	13.25%	\$293,204,716	114	
115		Total - Full Requirements	81,221,394,644	75,804,514,469	155,792,748	146,510,302		165,324,995	100.00%	99.13%	\$2,194,325,668	115	
116	STB-	At Transmission	404,961,986	355,680,216	n/a	n/a	1.04351	n/a				116	
117	STB-	At Primary	19,121,310	14,829,323	n/a	n/a	1.07414	n/a				117	
118	STB-	At Secondary	1,938,913	6,747,364	n/a	n/a	1.13848	n/a				118	
119		Standby	426,022,209	377,256,903	n/a	n/a		n/a	0.88% Note 6	0.87%	\$19,364,033	119	
120		Totals - Retail	81,647,416,853	76,181,771,373	155,792,748	146,510,302		165,324,995		100.00%	\$2,213,689,701	120	
121		Source: Base Transmission Revenue Requirement (TRR) 1-BaseTRR, Ln.704 =										\$2,213,689,701	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.
- Standby allocation factor Line 119 of 0.26% is as per the Partial Settlement approved by the Commission in Pacific Gas and Electric Company, 172 FERC ¶ 61,142 (2020). Consistent with the Partial Settlement, the allocation factor can change, upon Commission acceptance of a PG&E filing under Section 205 single issue rate filing to update the load diversity study, and be based on the standby allocation factor calculated in WP\_29-RetailRates-PUBLIC.