

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

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

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Formatting and References

FORMATTING:

Shading

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

Number Format

Excel "Currency" number format is used.

Reference Order

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

Workpaper Naming Conventions

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

Workpaper Tabs and Structure

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

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

REFERENCES:

REFERENCE	FORM OF REFERENCE	EXAMPLE	NOTES
Column	col (column # or letter)	col k or col 6	
FERC Form No. 1	FF1	FF1 337.2, L. 20, col k FF1 234, Note(s)	
Line (internal reference)	Line (line #)	Line 25	Internal reference – source within the same Schedule or Workpaper sheet
Line (external reference)	L. (line #)	L. 25	External reference – source outside the Schedule or Workpaper sheet
Note	Note(s) (note #, if provided)	Note 1 14-ADIT, Note 1 FF1 450.1, Notes	
Page	(page #)	337.2 or 2-24 337.2, L. 10, col k	Nothing precedes the page number(s).
Schedule	(schedule name)	12-DepRates	Nothing precedes the schedule name
Tabs	(tab #)	WP_29-RetailRates-2 4 WP_28-GrossLoad 2, L. 115, col 6	Nothing precedes the tab number.

Line for extra data	Some Schedules have a "..." row. These rows are intended for new data to be added in a future update.
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Schedule 1-BaseTRR
Base Transmission Revenue Requirement
Input cells are shaded gold

Rate Year: **2024**
Prior Year: **2022**

1) Rate Base					
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
	<u>Plant</u>				
100	Transmission Functional Plant	\$15,658,655,291	7-PlantInService, L. 112, col 13	End of Year Value	100
101	Common + General + Intangible Plant	\$864,223,590	7-PlantInService, L. 401, col 3	End of Year Value	101
102	Abandoned or Cancelled Projects	\$0	8-AbandonedProject, L. 102, col 11	End of Year Value	102
103	Total Plant	\$16,522,878,881	Sum of Lines 100 to 102		103
	<u>Working Capital</u>				
104	Materials and Supplies	\$107,423,252	13-WorkCap, L. 112, col 2	End of Year Value	104
105	Prepayments	\$65,649,196	13-WorkCap, L. 217, col 5	End of Year Value	105
106	Cash Working Capital	\$100,760,914	(Line 500 + Line 501) / 8		106
107	Total Working Capital	\$273,833,362	Sum of Lines 104 to 106		107
	<u>Accumulated Depreciation Reserve</u>				
108	Transmission Functional Depreciation Reserve	(\$3,674,552,227)	10-AccDep, L. 112, col 13	Negative End of Year Value	108
109	Common + General + Intangible Depreciation Reserve	(\$317,986,737)	10-AccDep, L. 401, col 3	Negative End of Year Value	109
110	Total Accumulated Depreciation Reserve	(\$3,992,538,964)	Line 108 + Line 109		110
111	a Accumulated Deferred Income Taxes	(\$1,564,411,709)	14-ADIT, L. 104, col 2	End of Year Value	111 a
111	b (Excess)/Deficient Accumulated Deferred Income Taxes	(\$514,037,295)	17-RegAssets-1, L. 201	End of Year Value	111 b
111	c Total (Excess)/Deficient and Accumulated Deferred Income Taxes	(\$2,078,449,004)	Line 111a + Line 111b	End of Year Value	111 c
112	Network Upgrade Credits (Customer Advances)	(\$159,139,745)	15-NUC, L. 103	Negative End of Year Value	112
113	Unfunded Reserves	(\$135,286,470)	16-UnfundedReserves, L. 101	End of Year Value	113
114	Other Regulatory Assets or Liabilities	\$0	17-RegAssets-1, L. 100	End of Year Value	114
115	CWIP Incentive	\$0	32-CWIPIncentive, L. 100, col 16	End of Year Value	115
116	Rate Base	\$10,431,298,059	Sum of Lines 103, 107, 110 and Lines 111c to 115		116
2) ROE and Capitalization Calculations					
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
	<u>Debt</u>				
200	Long Term Debt Amount	\$35,848,473,115	5-CostofCap-1, L. 103	13-month average	200
201	Long Term Debt Cost Percentage	3.87%	5-CostofCap-2, L. 114	13-month average	201
202	Cost of Long Term Debt	\$1,387,335,910	Line 200 * Line 201		202
	<u>Preferred Stock</u>				
203	Preferred Stock Amount	\$252,054,300	5-CostofCap-1, L. 107	13-month average	203
204	Preferred Stock Cost Percentage	5.52%	5-CostofCap-3, L. 106	13-month average	204
205	Cost of Preferred Stock	\$13,916,319	Line 203 * Line 204		205
	<u>Equity</u>				
206	Common Stock Equity Amount	\$32,512,293,763	5-CostofCap-1, L. 112	13-month average	206
207	Total Capital	\$68,612,821,179	Line 200 + Line 203 + Line 206		207
	<u>Capital Percentages</u>				
208	Long Term Debt Capital Percentage	52.25%	Line 200 / Line 207		208
209	Preferred Stock Capital Percentage	0.37%	Line 203 / Line 207		209
210	Common Stock Capital Percentage	47.39%	Line 206 / Line 207		210
	<u>Annual Cost of Capital Components</u>				
211	Long Term Debt Cost Percentage	3.87%	Line 201		211
212	Preferred Stock Cost Percentage	5.52%	Line 204		212

Base Transmission Revenue Requirement		Rate Year: 2024
Input cells are shaded gold		Prior Year: 2022
213	Total Return on Common Equity	12.37% Sum Lines 214 and 215
214	PG&E Return on Common Equity	12.37%
215	FERC ISO Participation Incentive Adder	0.00%
Calculation of Cost of Capital Rate		
216	Weighted Cost of Long Term Debt	2.02% Line 208 * Line 211
217	Weighted Cost of Preferred Stock	0.02% Line 209 * Line 212
218	Weighted Cost of Common Stock	5.86% Line 210 * Line 213
219	Cost of Capital Rate	7.90% Sum of Lines 216 to 218
220	Equity Rate of Return Including Common and Preferred Stock	5.88% Line 217 + Line 218
221	FERC Participation Incentive Rate of Return	0.00% Line 210 * Line 215
222	Return on Capital: Rate Base times Cost of Capital Rate	\$824,469,363 Line 219 * Line 116
223	Remove Return on Abandoned or Cancelled Projects from FERC Participation Incentive	\$0 Line 102 * Line 221
224	Total Return on Capital	\$824,469,363 Line 222 - Line 223

Base Transmission Revenue Requirement
Input cells are shaded gold

Rate Year: **2024**
Prior Year: **2022**

3) Other Taxes					
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
	<u>Property Taxes</u>				
300	Sub-Total Local Taxes	\$435,557,101	FF1 262-263, L. 10, col 1		300
301	Net Plant Property Tax Allocation Factor	28.05%	24-Allocators, L. 141		301
302	Total Transmission Property Taxes	\$122,175,258	Line 300 * Line 301		302
	<u>Payroll Tax Expense</u>				
303	Fed Ins Cont Amt -- Current	\$102,974,934	FF1 262-263, L. 8, col 1		303
304	CA SUI Current	\$3,527,350	FF1 262-263, L. 2, col 1		304
305	Fed Unemp Tax Act- Current	\$814,104	FF1 262-263, L. 1, col 1		305
306	Business Taxes	\$6,383,738	WP_1-BaseTRR_Pyrl_Tax 1, L. 106b	Portion of FF1, 262-263, L11, col 1 Total	306
307	SF Pyrl Exp Tx	\$0	WP_1-BaseTRR_Pyrl_Tax 1, L. 107	Portion of FF1, 262-263, L11, col 1 Total	307
308	Total Electric Payroll Tax Expense	\$113,700,126	Sum of Lines 303 to 307		308
309	Network Transmission Labor Factor (Total Electric)	13.54%	24-Allocators, L. 112		309
310	Total Transmission Payroll Tax Expense	\$15,392,952	Line 309 * Line 308		310
311	Total Other Taxes	\$137,568,210	Line 302 + Line 310		311
4) Income Taxes					
<u>Line</u>	<u>Description</u>	<u>Source</u>	<u>Notes</u>		<u>Line</u>
400	Federal Income Tax Rate	21.00% 22-TaxRates, L. 100			400
401	State Income Tax Rate	8.84% 22-TaxRates, L. 101			401
402	Composite Tax Rate	27.98% (Line 400 + Line 401) - (Line 400 * Line 401)			402
	<u>Calculation of Flowthrough and Permanent Tax Deductions (FPD):</u>				
403	Book Depreciation of AFUDC Equity Book Basis				403
403 a	AFUDC Equity Book Depreciation - Total Direct	\$9,144,962	WP_1-BaseTRR_Tax 1, L. 103		403 a
403 b	Network Electric Transmission Plant Factor (Total Transmission)	95.16%	24-Allocators, L. 122		403 b
403 c	Total Allocated Direct Plant	\$8,702,748	Line 403a * Line 403b		403 c
403 d	AFUDC Equity Book Depreciation - Total Common	\$15,729,590	WP_1-BaseTRR_Tax 1, L. 117		403 d
403 e	Network Transmission Plant Factor (Total Company)	15.52%	24-Allocators, L. 116		403 e
403 f	Total Allocated Common Plant	\$2,441,191	Line 403d * Line 403e		403 f
403 g	Total Allocated Direct and Common	\$11,143,940	Line 403c + Line 403f		403 g
404	Flowthrough and Permanent Tax Deductions	\$11,143,940	Line 403g		404
	<u>Calculation of Credits and Other (CO):</u>				
405	Amortization of (Excess) Deficient Deferred Tax Liability			Note 1	405
405 a	Amortization of Excess Deferred Tax Liability - Non Protected	(\$14,695,000)	WP_1-BaseTRR_Tax 3, L. 101		405 a
405 b	Amortization of Excess Deferred Tax Liability - Protected	(\$5,587,683)	WP_1-BaseTRR_Tax 3, L. 106		405 b
405 c	Network Electric Transmission Plant Factor (Total Transmission)	95.16%	24-Allocators, L. 122		405 c
405 d	Total Allocated Direct Plant	(\$5,317,485)	Line 405b * Line 405c		405 d
405 e	Common Function Group	(\$18,949,525)	WP_1-BaseTRR_Tax 3, L. 122		405 e
405 f	Network Transmission Plant Factor (Total Company)	15.52%	24-Allocators, L. 116		405 f
405 g	Total Allocated Common	(\$2,940,917)	Line 405e * Line 405f		405 g
405 h	Amortization of Excess Deferred Tax Asset - NOL (Protected)	\$1,828,093	WP_1-BaseTRR_Tax 3, L. 125		405 h
405 i	Total Protected (ARAM) and Non-Protected	(21,125,309)	Line 405a + Line 405d + Line 405g + Line 405h		405 i
406	Federal and State Tax Credits before Allocation	(\$7,333,630)	WP_1-BaseTRR_Tax 2, L. 101		406
406 a	Network Transmission Labor Factor (Total Company)	9.57%	24-Allocators, L. 113		406 a
406 b	Federal and State Tax Credits after Allocation	(\$702,180)	Line 406 * Line 406a		406 b
407	Credits and Other	(21,827,489)	Line 405i + Line 406b		407

Base Transmission Revenue Requirement
Input cells are shaded gold

Rate Year: **2024**
Prior Year: **2022**

408 Income Taxes: \$212,430,227 Line 409 408

409 Income Taxes = [(RB * ER) + FPD - RAP) * (CTR/(1 - CTR))] + CO/(1 - CTR)] 409

Where:

410 RB = Rate Base \$10,431,298,059 Line 116 410

411 ER = Equity Rate of Return Including Common and Preferred Stock 5.88% Line 220 411

412 CTR = Composite Tax Rate 27.98% Line 402 412

413 CO = Credits and Other (21,827,489) Line 407 413

414 FPD = Flowback and Permanent Tax Deductions \$11,143,940 Line 404 414

415 RAP = Return on Abandoned or Cancelled Projects From CAISO Participation Incentive \$0 Line 223 415

Base Transmission Revenue Requirement
Input cells are shaded gold

Rate Year: **2024**
 Prior Year: **2022**

5) Prior Year Transmission Revenue Requirement			
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>
Prior Year TRR Components			
500	O&M Expense	\$632,903,111	18-OandM, L. 100, col 15
501	A&G Expense	\$173,184,199	19-AandG, L. 219
502	Network Upgrade Interest Expense	\$1,745,354	15-NUC, L. 106
503	Depreciation Expense (incl. Common + General + Intangible)	\$485,979,522	11-Depreciation, L. 102, col 13 + L. 200, col 3
504	Depreciation Expense - Rate Adjustment	\$65,378,464	11-Depreciation, L. 602
505	Abandoned or Cancelled Projects Amortization Expense	\$0	8-AbandonedProject, L. 102, col 7
506	Return on Capital	\$824,469,363	Line 224
507	Other Taxes	\$137,568,210	Line 311
508	Income Taxes	\$212,430,227	Line 408
509	Revenue Credits	(\$41,533,429)	20-RevenueCredits, L. 100, col 7 + L. 1001, col 5
510	NP&S Credit	(\$19,860,597)	21-NPandS, L. 403
511	Amortization and Regulatory Debits/Credits	\$0	17-RegAssets-1, L. 102
512	Total without FF, Uncollectibles, and South Georgia	\$2,472,264,425	Sum of Lines 500 to Line 511
SFGR Tax and Franchise Fees			
513	Franchise Fees Factor	0.7687%	25-RFandUFactors, L. 400
514	SFGR Tax Factor	0.0208%	25-RFandUFactors, L. 401
515	Total SFGR Tax and Franchise Fees	\$19,518,091	Line 512 * (Line 513 + Line 514)
516	Prior Year TRR	\$2,491,782,516	Line 512 + Line 515
5a) Self-Insurance Funding			
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>
517	Wildfire Self-Insurance Initial Funding	\$104,260,989	30-WFSelfInsurance, L. 107, col 2
518	Wildfire Self-Insurance Replenishment Funding	\$0	30-WFSelfInsurance, L. 209, col 2
519	Total Self-Insurance	\$104,260,989	Line 517 + Line 518
520	Total Self-Insurance SFGR Tax and Franchise Fees	\$823,122	Line 519 * (Line 513 + Line 514)
521	Total Rate Year Self-Insurance	\$105,084,111	Line 519 + Line 520
6) Wholesale Base Transmission Revenue Requirement			
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>
600	Prior Year TRR	\$2,491,782,516	Line 516
600	a Rate Year Self-Insurance	\$105,084,111	Line 521
601	ITRR	\$349,835,806	2-ITRR, L. 209
602	Annual True-up Adjustment	(\$175,660,424)	4-ATA, L. 404
603	Wholesale Base Transmission Revenue Requirement	\$2,771,042,009	Sum of Lines 600 to Line 602
7) Base Transmission Revenue Requirement			
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>
700	Uncollectibles Factor	0.3514%	25-RFandUFactors, L. 402
701	Uncollectibles Expense	\$9,738,109	Line 700 * Line 603
702	Retail (South Georgia) Tax Adjustment	\$4,724,745	23-RetailSGTax, L. 305, col 3
703	Wholesale Base Transmission Revenue Requirement	\$2,771,042,009	Line 603
704	Retail Base Transmission Revenue Requirement	\$2,785,504,863	Sum of Lines 701 to Line 703

Notes:

1) 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). The amount shown equals protected and unprotected amortization.

2) 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.

3) The Annual True-up Adjustments for Prior Year 2022 and 2023 are calculated in the TO20 Model, Schedule 4-ATA and will be included in this TO21 Model, Schedule 4-ATA, Line 403. The Annual True-up Adjustments for Prior Year

Base Transmission Revenue Requirement
Input cells are shaded gold

Rate Year: 2024
Prior Year: 2022

2024 and after are calculated in this TO21 Model, Schedule 4-ATA. The Annual True-up Adjustments for Prior Year 2024 and after will be shown on this model, Schedule 4-ATA, Lines 400-402. In TO21, Schedule 4-ATA, Line 404, formula is set up to pick up the appropriate annual true-up amount based on the prior year for Line 602 of this schedule.

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Schedule 2-ITRR
Incremental Transmission Revenue Requirement

Rate Year: 2024
 Prior Year: 2022

1) Annual Fixed Charge Rate ("AFCR") Calculation					
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
100	AFCR = Prior Year TRR / Net Plant				100
	Determination of Net Plant:				
101	Transmission Functional Plant:	\$15,658,655,291	7-PlantInService, L. 112, col 13		101
102	Transmission Functional Accumulated Depreciation:	\$3,674,552,227	10-AccDep, L. 112, col 13		102
103	Net Plant:	\$11,984,103,064	Line 101 - Line 102		103
	Determination of AFCR:				
104	Prior Year TRR without RF&U:	\$2,069,220,769.7	1-BaseTRR, L. 512 - [50%*(1-BaseTRR, L. 500 + L. 501)]		104
104a	Less: Abandoned or Cancelled Projects Amortization Expense	\$0	1-BasetRR, L. 505	Negative	104a
105	Less: Depreciation Expense	(\$497,666,996)	1-BasetRR, L. 503 + L. 504 - 11-Depreciation, L. 200, col 3	Negative	105
106	Less: Impact of ADIT		(1-BaseTRR, L. 111c x 1-BaseTRR, L. 220) x (1+(1-BaseTRR, L. 402)/(1 - 1-		106
		\$211,779,835	BaseTRR, L. 402)) + (1-BaseTRR, L. 111c x 1-BaseTRR, L 216)		
107	AFCR Applicable TRR	\$1,783,333,609	Line 104 + Line 104a + Line 105 + Line 106		107
108	AFCR:	14.88%	Line 107 / Line 103		108
2) Calculation of ITRR					
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
200	Forecast Net Plant Additions Balance:	\$1,924,645,875	9-PlantAdditions, L. 124, col 6		200
201	AFCR:	14.88%	Line 108		201
202	AFCR prior to Depreciation & ADIT Impacts	\$286,403,217	Line 200 * Line 201		202
203	Add: Depreciation Expense	\$63,348,281	9-PlantAdditions, L. 125, Col 3		203
204	Add: Impact of ADIT	(\$2,655,950)	14-ADIT, L. 728, Col 11		204
205	ITRR without RF&U:	\$347,095,548	Sum Line 202 to Line 204		205
206	Franchise Fees Factor	0.7687%	1-BaseTRR, L. 513		206
207	SFGR Tax Factor	0.0208%	1-BaseTRR, L. 514		207
208	Total SFGR Tax and Franchise Fees	\$2,740,258	Line 205 * (Line 207 + Line 206)		208
209	Incremental Forecast Period TRR:	\$349,835,806	Line 205 + Line 208		209

Notes:

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Schedule 3-True-upTRR**True-up Transmission Revenue Requirement****Prior Year: 2022**

Input cells are shaded gold

1) Rate Base					
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
<u>Plant</u>					
100	Transmission Functional Plant	\$15,256,619,955	7-PlantInService, L. 113, col 13	13-Month Avg	100
101	Common + General + Intangible Plant	\$831,637,707	7-PlantInService, L. 402, col 3	BOY EOY Avg	101
102	Abandoned or Cancelled Projects	\$0	8-AbandonedProject, L. 102, col 12	BOY EOY Avg	102
103	Total Plant	\$16,088,257,661	Sum of Lines 100 to 102		103
<u>Working Capital</u>					
104	Materials and Supplies	\$94,423,361	13-WorkCap, L. 113, col 2	13-Month Avg	104
105	Prepayments	\$76,146,825	13-WorkCap, L. 215, col 5	13-Month Avg	105
106	Cash Working Capital	\$100,760,914	(Line 400 + Line 401) / 8		106
107	Total Working Capital	\$271,331,100	Sum of Lines 104 to 106		107
<u>Accumulated Depreciation Reserve</u>					
108	Transmission Functional Depreciation Reserve	(\$3,573,217,597)	10-AccDep, L. 113, col 13	Negative 13-Month Avg	108
109	Common + General + Intangible Depreciation Reserve	(\$304,178,899)	10-AccDep, L. 402, col 3	Negative BOY EOY Avg	109
110	Total Accumulated Depreciation Reserve	(\$3,877,396,496)	Line 108 + Line 109		110
111	a Accumulated Deferred Income Taxes	(\$1,534,523,538)	14-ADIT, L. 108, col 2	Weighted Average	111 a
111	b (Excess)/Deficient Accumulated Deferred Income Taxes	(\$525,376,473)	17-RegAssets-1, L. 202	Weighted Average	111 b
111	c Total (Excess)/Deficient and Accumulated Deferred Income Taxes	(\$2,059,900,011)	Line 111a + Line 111b	Weighted Average	111 c
112	Network Upgrade Credits (Customer Advances)	(\$142,863,173)	15-NUC, L. 109	Negative BOY EOY Avg	112
113	Unfunded Reserves	(\$127,994,863)	16-UnfundedReserves, L. 100	13-Month Avg	113
114	Other Regulatory Assets or Liabilities	\$0	17-RegAssets, L. 101	BOY EOY Avg	114
115	CWIP Incentive	\$0	32-CWIPIncentive, L. 100, col 17	13-Month Avg	115
116	Rate Base	\$10,151,434,218	Sum of Lines 103, 107, 110 and Lines 111c to 115		116

2) ROE and Capitalization Calculations**Instructions:**

- 1) Input the ROE for the Prior Year on Line 200.

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
200	Prior Year Return on Common Equity	12.37%	1-BaseTRR, L. 213	ROE from Schedule 1; if there are mid-year changes, a workpaper will be provided	200
<u>Calculation of Cost of Capital Rate</u>					
201	Weighted Cost of Long Term Debt	2.02%	1-BaseTRR, L. 216	13-Month Avg	201
202	Weighted Cost of Preferred Stock	0.02%	1-BaseTRR, L. 217		202
203	Weighted Cost of Common Stock	5.86%	Line 200 * 1-BaseTRR, L. 210		203
204	Cost of Capital Rate	7.90%	Sum of Lines 201 to 203		204
205	Equity Rate of Return Including Common and Preferred Stock	5.88%	Line 202 + Line 203		205

True-up Transmission Revenue Requirement		Prior Year: 2022
Input cells are shaded gold		
206	FERC Participation Incentive Rate of Return	0.00% 1-BaseTRR, L. 221
207	Return on Capital: Rate Base times Cost of Capital Rate	\$802,349,473 Line 204 * Line 116
208	Remove Return on Abandoned or Cancelled Projects from FERC Participation Incentive	\$0 Line 102 * Line 206
209	Total Return on Capital	\$802,349,473 Line 207 - Line 208

True-up Transmission Revenue Requirement**Prior Year: 2022****Input cells are shaded gold****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.

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
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:	\$206,033,892	Line 304		303
304	Income Taxes = $[(RB * ER) + FPD - RAP] * (CTR/(1 - CTR)) + CO/(1 - CTR)$				304
	Where:				
305	RB = Rate Base	\$10,151,434,218	Line 116		305
306	ER = Equity Rate of Return Including Common and Preferred Stock	5.88%	Line 205		306
307	CTR = Composite Tax Rate	27.98%	Line 302		307
308	CO = Credits and Other	(\$21,827,489)	1-BaseTRR, L. 407		308
309	FPD = Flowback and Permanent Tax Deductions	\$11,143,940	1-BaseTRR, L. 404		309
310	RAP = Return on Abandoned or Cancelled Projects From FERC Participation Incentive	\$0	Line 208		310

4) True-up Transmission Revenue Requirement**Instructions:**

- 1) Input the Annual True-up Adjustment that was included in the Prior Year's rates on Line 419 and input the Rate Year the ATA trued-up. (For example, if the Prior Year is 2022, then the ATA that was included in the 2022 rates was the ATA for 2020.)

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
<u>Prior Year TRR Components</u>					
400	O&M Expense	\$632,903,111	1-BaseTRR, L. 500		400
401	A&G Expense	\$173,184,199	1-BaseTRR, L. 501		401
402	Network Upgrade Interest Expense	\$1,745,354	1-BaseTRR, L. 502		402
403	Depreciation Expense (incl. Common + General + Intangible)	\$485,979,522	1-BaseTRR, L. 503		403
404	Abandoned or Cancelled Projects Amortization Expense	\$0	8-AbandonedProject, L. 102, col 7		404
405	Return on Capital	\$802,349,473	Line 209		405
406	Other Taxes	\$137,568,210	1-BaseTRR, L. 507		406
407	Income Taxes	\$206,033,892	Line 303		407
408	Revenue Credits	(\$14,606,488)	20-RevenueCredits, L.100, col 7 + L. 1002, col 5	Negative Value	408
409	NP&S Credit	(\$19,860,597)	1-BaseTRR, L. 510	Negative Value	409
410	Amortization and Regulatory Debits/Credits	\$0	1-BaseTRR, L. 511		410
411	Total without FF, Uncollectibles, and South Georgia	\$2,405,296,677	Sum Lines 400 to 410		411
<u>Wildfire Self-Insurance</u>					
412	Wildfire Self-Insurance Initial Funding	\$0	RY2024 TO21 Model, 1-BaseTRR, L. 517		412
413	Wildfire Self-Insurance Replenishment Funding	\$0	RY2024 TO21 Model, 1-BaseTRR, L. 518		413
414	Total Wildfire Self-Insurance Funding	\$0	Line 412 + Line 413		414
<u>SFGR Tax and Franchise Fees</u>					
415	Franchise Fees Factor	0.7687%	1-BaseTRR, L. 513		415
416	SFGR Tax Factor	0.0208%	1-BaseTRR, L. 514		416
417	Total SFGR Tax and Franchise Fees	\$18,989,393	(Line 411 + Line 414) * (Line 415 + Line 416)		417

True-up Transmission Revenue Requirement		Prior Year: 2022
Input cells are shaded gold		
418	Total with SFGR Tax and Franchise Fees	\$2,424,286,070 Line 411 + Line 414 + Line 417 418
Annual True-up Adjustment		
419	ATA that was included in the Prior Year's Rates	\$136,134,084 RY2022 TO20 Model, Schedule 1-BaseTRR, L. 602 419
420	Total with ATA	\$2,560,420,154 Line 418 + Line 419 420
Uncollectibles and Retail (South Georgia) Tax Adjustment		
421	Uncollectibles Factor	0.3514% 1-BaseTRR, L. 700 421
422	Uncollectibles Expense	\$8,997,933 Line 420 * Line 421 422
423	Retail (South Georgia) Tax Adjustment	\$4,827,668 23-RetailSGTax, L. 305, col 4 423
424	True-up Transmission Revenue Requirement	\$2,574,245,755 Line 420 + Line 422 + Line 423 Note 1 424

Notes:

1) The True-up Transmission Revenue Requirement calculated in this schedule is only applicable for Prior Year 2024 and after. The True-up Transmission Revenue Requirement for prior year 2022 and 2023 will be calculated in TO20 Model.

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Schedule 4-ATA

Annual True-up Adjustment
Input cells are shaded gold

Rate Year: 2024
Prior Year: 2022

1) Retail Revenues

Instructions:

- 1) Populate the table with retail revenue data from the Prior Year.
- 2) Input the Total Sales from the Prior Year FERC Form 1 on Line 113. The total on Line 112, col 8, should match the total on Line 113.

Line	Month	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Line
		Note 1 Retail	Note 2 Other	Transmission	Distribution	Generation	Public Purpose Programs	Nuclear Decommissioning	Other	
100	Jan	\$187,677,228	(\$11,698,864)	\$367,851,856	\$382,825,674	\$92,330,982	\$3,178,381	\$43,699,992	\$1,065,865,249	100
101	Feb	\$196,603,584	(\$8,728,200)	\$348,186,233	\$344,368,651	\$97,948,186	(\$313,495)	\$43,022,446	\$1,021,087,405	101
102	Mar	\$230,588,030	(\$1,793,866)	\$399,232,902	\$385,982,840	\$113,530,904	(\$439,162)	\$46,827,239	\$1,173,928,887	102
103	Apr	\$210,003,286	\$8,519,714	\$141,294,557	\$315,312,413	\$101,021,743	(\$334,763)	\$37,612,784	\$813,429,734	103
104	May	\$220,759,806	\$9,463,537	\$376,584,324	\$340,269,000	\$105,804,464	(\$478,383)	\$39,341,285	\$1,091,744,033	104
105	Jun	\$254,091,681	\$11,338,406	\$502,818,143	\$461,168,684	\$123,772,277	(\$666,402)	\$44,757,351	\$1,397,280,140	105
106	Jul	\$268,565,476	\$12,103,389	\$618,085,706	\$563,832,809	\$138,325,765	(\$590,330)	\$48,668,339	\$1,648,991,154	106
107	Aug	\$294,359,137	\$13,495,054	\$684,547,851	\$628,589,821	\$146,931,256	(\$860,487)	\$51,335,458	\$1,818,398,090	107
108	Sep	\$282,833,234	\$12,913,039	\$638,559,945	\$596,192,775	\$141,739,936	(\$848,072)	\$49,326,426	\$1,720,717,283	108
109	Oct	\$240,513,369	\$10,987,496	\$283,435,155	\$440,678,992	\$120,713,649	(\$763,006)	\$42,259,525	\$1,137,825,180	109
110	Nov	\$210,759,065	\$9,675,038	\$376,574,941	\$336,190,578	\$106,118,607	(\$704,145)	\$36,931,605	\$1,075,545,689	110
111	Dec	\$234,410,586	\$10,760,445	\$414,766,651	\$352,308,603	\$117,550,359	(\$803,458)	\$40,289,596	\$1,169,282,782	111
112	Totals:	\$2,831,164,482	\$77,035,188	\$5,151,938,264	\$5,147,720,840	\$1,405,788,128	(\$3,623,321)	\$524,072,045	\$15,134,095,626	112
113									Total Sales: FF1 300-301, L. 10, col b	113
									\$15,134,095,626	

2) Comparison of Monthly True-Up TRR to Monthly Retail Transmission Revenue

Instructions:

- 1) Input any corrections or adjustments from previous Annual Update Filings on Line 201. Input the Corrected Principle in Col 5 and the Accumulated Interest in Col 8. A workpaper must accompany any correction or adjustment.
- 2) Input the FERC interest rates (18 C.F.R. §35.19a) for the corresponding Month and Year into Col 6.

Line	True Up TRR:	Source:	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Line
	200	\$2,574,245,755	Note 3	Note 4	Col 2 - Col 3	Note 5	Note 6	Note 7	Note 8	Col 5 + Col 8	
201	December	2021	N/A	N/A	N/A	\$9,473,938	\$9,473,938	3.25%	N/A	\$0	201
202	January	2022	\$197,151,166	\$187,677,228		(\$16,638,165)	(\$7,164,226)	3.25%	\$12,829	\$12,829	202
203	February	2022	\$179,965,419	\$196,603,584		(\$37,347,516)	(\$44,511,742)	3.25%	\$3,128	\$15,957	203
204	March	2022	\$193,240,514	\$230,588,030		(\$21,578,086)	(\$66,089,828)	3.25%	(\$69,978)	(\$54,021)	204
205	April	2022	\$188,425,200	\$210,003,286		(\$8,177,453)	(\$74,267,281)	3.25%	(\$149,919)	(\$203,940)	205
206	May	2022	\$212,582,353	\$220,759,806		(\$14,696,015)	(\$88,963,296)	3.25%	(\$190,213)	(\$394,153)	206
207	June	2022	\$239,395,666	\$254,091,681		(\$12,963,794)	(\$101,927,090)	3.60%	(\$221,188)	(\$615,341)	207
208	July	2022	\$255,601,682	\$268,565,476		(\$29,691,077)	(\$131,618,167)	3.60%	(\$288,182)	(\$903,523)	208
209	August	2022	\$264,668,060	\$294,359,137		(\$174,250,205)	(\$178,447,333)	4.91%	(\$352,164)	(\$1,255,687)	209
210	September	2022	\$240,201,196	\$282,833,234		(\$228,944,774)	(\$228,944,774)	4.91%	(\$460,649)	(\$1,716,335)	210
211	October	2022	\$206,316,241	\$240,513,369		(\$208,447,333)	(\$208,447,333)	4.91%	(\$789,958)	(\$2,506,293)	211
212	November	2022	\$190,261,624	\$210,759,065		(\$1,001,018)	(\$1,001,018)	4.91%	(\$901,854)	(\$3,408,147)	212
213	December	2022	\$206,436,633	\$234,410,586		(\$256,918,727)	(\$256,918,727)	4.91%	(\$1,374,149)	(\$5,783,315)	213
214	January	2023	N/A	N/A		(\$256,918,727)	(\$256,918,727)	6.31%	(\$1,374,149)	(\$262,702,042)	214
215	February	2023	N/A	N/A		(\$256,918,727)	(\$256,918,727)	6.31%	(\$1,374,149)	(\$7,157,464)	215
216	March	2023	N/A	N/A		(\$256,918,727)	(\$256,918,727)	6.31%	(\$1,374,149)	(\$8,531,613)	216
217	April	2023	N/A	N/A		(\$256,918,727)	(\$256,918,727)	7.50%	(\$1,659,065)	(\$10,190,678)	217
218	May	2023	N/A	N/A		(\$256,918,727)	(\$256,918,727)	7.50%	(\$1,659,065)	(\$11,849,742)	218
219	June	2023	N/A	N/A		(\$256,918,727)	(\$256,918,727)	7.50%	(\$1,659,065)	(\$13,508,807)	219

Annual True-up Adjustment											Rate Year: 2024
Input cells are shaded gold											Prior Year: 2022
220	July	2023	N/A	N/A	\$0	(\$256,918,727)	8.02%	(-\$1,807,357)	(\$15,316,164)	(\$272,234,892)	220
221	August	2023	N/A	N/A	\$0	(\$256,918,727)	8.02%	(-\$1,807,357)	(\$17,123,522)	(\$274,042,249)	221
222	September	2023	N/A	N/A	\$0	(\$256,918,727)	8.02%	(-\$1,807,357)	(\$18,930,879)	(\$275,849,606)	222
223	October	2023	N/A	N/A	\$0	(\$256,918,727)	8.02%	(-\$1,843,595)	(\$20,774,474)	(\$277,693,201)	223
224	November	2023	N/A	N/A	\$0	(\$256,918,727)	8.02%	(-\$1,843,595)	(\$22,618,069)	(\$279,536,796)	224
225	December	2023	N/A	N/A	\$0	(\$256,918,727)	8.02%	(-\$1,843,595)	(\$24,461,664)	(\$281,380,391)	225
\$2,574,245,755											

3) Amortization of the Balance of the Cumulative Excess or Shortfall in Revenue with Interest Over the Rate Year

Instructions:

- 1) Input the Total Amortization amount on Line 312 that will set the December Month Ending Balance on Line 311, Col 7 equal to \$0. (Hint: Use the Goal Seek Function to set the December Month Ending Balance in Col 7 to equal \$0)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	
Line	Month	Year	Note 9 Month	Col 2 + Col 3	Note 10	Note 11	Col 4 + Col 5	Line
300	January	2024	Beginning Balance	Ending Balance	Interest for Current Month	FERC	Month Ending Balance	300
301	February	2024	(\$281,380,391)	\$21,173,619	(\$260,206,772)	8.02%	(\$262,016,576)	301
302	March	2024	(\$262,016,576)	\$21,173,619	(\$240,842,956)	8.02%	(\$242,523,345)	302
303	April	2024	(\$242,523,345)	\$21,173,619	(\$221,349,726)	8.02%	(\$222,899,835)	303
304	May	2024	(\$222,899,835)	\$21,173,619	(\$201,726,216)	8.02%	(\$203,145,175)	304
305	June	2024	(\$203,145,175)	\$21,173,619	(\$181,971,555)	8.02%	(\$183,258,487)	305
306	July	2024	(\$183,258,487)	\$21,173,619	(\$162,084,868)	8.02%	(\$163,238,890)	306
307	August	2024	(\$163,238,890)	\$21,173,619	(\$142,065,271)	8.02%	(\$143,085,496)	307
308	September	2024	(\$143,085,496)	\$21,173,619	(\$121,911,877)	8.02%	(\$122,797,410)	308
309	October	2024	(\$122,797,410)	\$21,173,619	(\$101,623,790)	8.02%	(\$102,373,731)	309
310	November	2024	(\$102,373,731)	\$21,173,619	(\$81,200,112)	8.02%	(\$81,813,555)	310
311	December	2024	(\$81,813,555)	\$21,173,619	(\$60,639,935)	8.02%	(\$61,115,967)	311
312			(\$61,115,967)	\$21,173,619	(\$39,942,348)	8.02%	(\$40,280,051) Incomplete. Goal Seek is required to run.	312
			Total Amortization:	\$254,083,431				

4) Annual True-up Adjustment

ATA for Prior Year											
Line	2024 and After	Source									Line
400	(\$254,083,431)	Negative Line 312, Col 3									400
401	\$0	TO20 RY2026 Model, 4-ATA, Line 400									401
402		(\$254,083,431) Line 400 + Line 401									402

ATA for Prior Year											
Line	2022 and 2023 from										
403	TO20 Model	Source									403
	(\$175,660,424) Note 16										
404	ATA	Source									404
	(\$175,660,424) Line 403 if PY is 2022 or 2023, Line 402 if PY is 2024 and after.										

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	500	Partial Year True-up?	No								
Line	500										
		Col 1	Col 2 Note 12	Col 3 Note 13	Col 4						
			True-up TRR Allocation Factor	PG&E Gross Load (MWh)	Formula Rate Effective?						
501	501	Month	Prior Year	7.66%	6,791,474	No					
502	502	February	2022	6.99%	6,199,458	No					

Annual True-up Adjustment
Input cells are shaded gold

Rate Year: 2024
Prior Year: 2022

503	March	2022	7.51%	6,656,760	No	503
504	April	2022	7.32%	6,490,881	No	504
505	May	2022	8.26%	7,323,048	No	505
506	June	2022	9.30%	8,246,715	No	506
507	July	2022	9.93%	8,804,981	No	507
508	August	2022	10.28%	9,117,300	No	508
509	September	2022	9.33%	8,274,464	No	509
510	October	2022	8.01%	7,107,193	No	510
511	November	2022	7.39%	6,554,143	No	511
512	December	2022	8.02%	7,111,340	No	512
513	Total		100.00%	88,677,757		513

Annual True-up Adjustment
Input cells are shaded gold

Rate Year: 2024
Prior Year: 2022

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 (TRBA) revenues, the Reliability Services Balancing Account Adjustment (RSBA) revenues, the End-use Customer Refund Balancing Account Adjustment (ECRBA) revenues, and the Transmission Access Charge Balancing Account Adjustment (TACBA) 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 4.7.6 of the Protocols.
- 6) The 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 one-twelve (1/12) of the current month's FERC annual 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 Shortall 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 one-twelve of the 'FERC Interest Rate' (Col 6).
- 11) The 'FERC 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.
- 14) Line 401 is to record the ATA for Prior Year 2024 for the period TO21 is not in effect for TO21 RY2026 Annual Update. The value should be zero for Prior Year 2025 and thereafter.
- 15) Line 403 is to record the ATA for Prior Year 2022 and 2023 to be trued up in Rate Year 2024 and 2025 which are calculated through TO20-RY2024 and TO20-RY2025 Annual Update.
- 16) The ATA for prior year 2022 is from 1-BaseTRR, Line 602 of the Draft TO20 RY2024 Annual Update with the latest information before submission of TO21. The TO20 RY2024 Annual Update will be filed at FERC in December 2023. Any changes of ATA for prior year 2022 between this TO21 filing and the TO20 RY2024 Annual Update will be adjusted in TO21 RY2025 Annual Update.

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Schedule 5-CostofCap-1**Calculation of Components of Cost of Capital Rate****Input cells are shaded gold****Prior Year: 2022**

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	\$35,848,473,115	WP 5-CostofCap, L 100, col 1	13-month average	100
101	(Less) Reacquired Bonds (Acct. 222)	\$0	WP 5-CostofCap, L 200, col 1	13-month average, enter negative	101
102	(Plus) Other Long-Term Debt (Acct. 224)	\$0	WP 5-CostofCap, L 300, col 1	13-month average	102
103	Long Term Debt Amount	\$35,848,473,115	Sum of Lines 100 to 102		103
<u>Calculation of Preferred Stock Amount</u>					
104	Preferred Stock Amount -- Account 204	\$257,994,575	WP 5-CostofCap, L 800, col 1	13-month average	104
105	Unamortized Issuance Costs	(\$5,940,275)	WP 5-CostofCap, L 900, col 1	13-month average	105
106	Net Gain (Loss) From Purchase and Tender Offers	\$0	WP 5-CostofCap, L 1000, col 1	13-month average	106
107	Preferred Stock Amount	\$252,054,300	Sum of Lines 104 to 106		107
<u>Calculation of Common Stock Equity Amount</u>					
108	Total Proprietary Capital	\$33,134,890,227	WP 5-CostofCap, L 1300, col 1	13-month average	108
109	Less Preferred Stock Amount	(\$252,054,300)	Line 107	Same as Line 107, but negative	109
110	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	(\$382,837,267)	WP 5-CostofCap, L 1100, col 1	13-month average, reverse sign	110
111	Less Accumulated Other Comprehensive Income -- Account 219	\$12,295,103	WP 5-CostofCap, L 1200, col 1	13-month average, reverse sign	111
112	Common Stock Equity Amount	\$32,512,293,763	Sum of Lines 108 to 111		112
113	Equity Ratio	47.4%	Line 112 ÷ (Line 103 + Line 107 + Line 112)		113

Notes:

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Schedule 5-CostofCap-2**Long Term Debt Cost Percentage****Prior Year: 2022****Input cells are shaded gold****1) Calculation of Cost of Long Term Debt**

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
<u>Long-Term Debt Component - Denominator:</u>					
100	(Plus) Bonds (Acct. 221)	\$35,848,473,115	WP 5-CostofCap, L 100, col 1	13-month Average	100
101	(Less) Reacquired Bonds (Acct. 222)	\$0	WP 5-CostofCap, L 200, col 1	13-month Average	101
102	(Plus) Other Long-Term Debt (Acct. 224)	\$0	WP 5-CostofCap, L 300, col 1	13-month Average	102
103	(Plus) Unamortized Premium on Long-Term Debt (Acct. 225)	\$5,194,763	WP 5-CostofCap, L 400, col 1	13-month Average	103
104	(Less) Unamortized Discount on Long-Term Debt-Debit (Acct. 226)	\$29,798,499	WP 5-CostofCap, L 500, col 1	13-month Average	104
105	(Less) Unamortized Debt Expenses (Acct. 181)	\$147,190,030	WP 5-CostofCap, L 600, col 1	13-month Average	105
106	(Less) Unamortized Loss on Reacquired Debt (Acct. 189)	\$43,010,823	WP 5-CostofCap, L 700, col 1	13-month Average	106
107	LTD = Long Term Debt	\$35,633,668,527	Lines ((100 + 102 + 103) - (101 + 104 + 105 + 106))	13-month Average	107
<u>Long-Term Debt Component - Numerator:</u>					
108	(Plus) Interest on Long-Term Debt (Acct. 427)	\$1,315,081,176	WP 5-CostofCap, L 1400, col 1	Year-To-Date	108
109	(Plus) Amort. of Debt Disc. and Expense (Acct. 428)	\$49,588,678	WP 5-CostofCap, L 1500, col 1	Year-To-Date	109
110	(Plus) Amortization of Loss on Reacquired Debt (Acct. 428.1)	\$16,245,343	WP 5-CostofCap, L 1600, col 1	Year-To-Date	110
111	(Less) Amort. of Premium on Debt-Credit (Acct. 429)	\$1,326,141	WP 5-CostofCap, L 1700, col 1	Year-To-Date	111
112	(Less) Amortization of Gain on Reacquired Debt-Credit (Acct. 429.1)	\$139,701	WP 5-CostofCap, L 1800, col 1	Year-To-Date	112
113	LTD interest	\$1,379,449,355	Lines ((108 + 109 + 110) - (111 + 112))		113
114	Cost of Long-Term Debt:	3.87%	Line 113 / Line 107		114

Notes:

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Schedule 5-CostofCap-3

Preferred Stock Cost Percentage

Input cells are shaded gold

Prior Year: 2022

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

3) Reacquired Preferred Stock Information

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

Notes:

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

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

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Schedule 6-PlantJursidiction**Transmission Plant Jurisdiction****Input cells are shaded gold****Prior Year: 2022****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>Line</u>	<u>FERC Account</u>	<u>Account Description</u>	<u>FERC Form 1</u>	<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
100	350	Land and Land Rights		\$320,034,388	FF1 204-207, L. 48, col g				\$14,659,980 100
101	352	Structures and Improvements		\$497,382,410	FF1 204-207, L. 49, col g				\$8,811,592 101
102	353	Station Equipment		\$8,120,053,053	FF1 204-207, L. 50, col g	(\$491,897)			\$376,797,322 102
103	354	Towers and Fixtures		\$1,155,768,326	FF1 204-207, L. 51, col g	\$392,132			\$93,918,052 103
104	355	Poles and Fixtures		\$2,499,854,016	FF1 204-207, L. 52, col g	(\$145,144)			\$117,863,039 104
105	356	Overhead Conductors and Devices		\$2,851,598,858	FF1 204-207, L. 53, col g	(\$292,997)			\$165,177,887 105
106	357	Underground Conduit		\$527,902,080	FF1 204-207, L. 54, col g				\$4,206,599 106
107	358	Underground Conductor and Devices		\$288,211,156	FF1 204-207, L. 55, col g				\$6,316,181 107
108	359	Roads and Trails		\$194,053,726	FF1 204-207, L. 56, col g				\$7,914,164 108
109	359.1	Asset Retirement Costs for Transmission Plant		\$50,429,472	FF1 204-207, L. 57, col g	(\$50,429,472)		\$0 Note 2	\$0 109
110		Total Transmission Plant		\$16,505,287,485		(\$50,967,379)		\$15,658,655,291	\$795,664,815 110

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

Prior Year: 2022

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	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13			
		Section 2 + Section 3	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	Total	Source	Line
100	December	2021	\$82,791,681	\$208,997,631	\$362,688,526	\$108,679,506	\$7,529,329,070	\$35,991,450	\$1,040,283,564	\$2,159,592,516	\$2,346,203,987	\$518,614,161	\$281,575,116	\$164,958,388	\$14,839,705,596	Line 200 + Line 300	100
101	January	2022	\$83,668,291	\$210,242,377	\$363,978,809	\$108,971,777	\$7,536,364,530	\$35,991,450	\$1,042,130,554	\$2,211,040,493	\$2,386,266,086	\$520,059,211	\$282,790,466	\$165,949,028	\$14,947,453,071	Line 201 + Line 301	101
102	February	2022	\$83,773,914	\$210,432,772	\$363,081,147	\$108,983,562	\$7,550,640,866	\$35,992,354	\$1,032,595,811	\$2,228,107,287	\$2,420,922,917	\$520,108,065	\$282,791,264	\$166,197,061	\$15,003,627,019	Line 202 + Line 302	102
103	March	2022	\$85,296,017	\$210,701,043	\$363,504,243	\$109,132,222	\$7,559,868,209	\$35,992,352	\$1,037,098,813	\$2,234,979,699	\$2,411,265,605	\$520,166,480	\$282,997,499	\$168,300,357	\$15,019,302,539	Line 203 + Line 303	103
104	April	2022	\$92,371,233	\$210,937,418	\$363,830,202	\$110,047,068	\$7,591,821,912	\$35,973,644	\$1,034,650,793	\$2,257,391,804	\$2,450,448,699	\$522,769,864	\$282,435,655	\$169,280,206	\$15,121,958,498	Line 204 + Line 304	104
105	May	2022	\$94,673,185	\$211,078,729	\$364,048,065	\$110,794,960	\$7,617,166,066	\$35,973,646	\$1,022,318,469	\$2,269,311,326	\$2,506,482,777	\$522,597,272	\$282,517,177	\$169,901,273	\$15,206,862,947	Line 205 + Line 305	105
106	June	2022	\$94,809,400	\$211,132,516	\$363,580,782	\$112,787,175	\$7,605,118,827	\$35,973,656	\$1,023,321,523	\$2,287,220,558	\$2,530,758,592	\$524,968,166	\$282,715,294	\$171,062,777	\$15,243,449,266	Line 206 + Line 306	106
107	July	2022	\$94,940,467	\$211,231,613	\$363,726,447	\$114,024,499	\$7,611,923,010	\$35,989,539	\$1,025,470,775	\$2,302,162,631	\$2,564,087,393	\$524,953,455	\$283,098,366	\$171,479,637	\$15,303,087,832	Line 207 + Line 307	107
108	August	2022	\$95,064,535	\$211,324,176	\$363,652,628	\$114,954,306	\$7,656,548,691	\$35,989,549	\$1,026,343,055	\$2,316,615,680	\$2,603,819,603	\$525,030,177	\$283,623,103	\$172,696,619	\$15,405,662,121	Line 208 + Line 308	108
109	September	2022	\$94,780,250	\$211,480,220	\$363,885,232	\$121,230,490	\$7,677,420,001	\$35,989,552	\$1,020,412,251	\$2,333,265,590	\$2,629,508,490	\$525,052,227	\$282,045,654	\$175,259,555	\$15,470,329,512	Line 209 + Line 309	109
110	October	2022	\$94,858,310	\$211,563,307	\$363,922,753	\$119,864,984	\$7,675,974,348	\$35,989,555	\$1,032,276,234	\$2,358,792,565	\$2,642,141,558	\$525,077,515	\$282,075,843	\$179,507,572	\$15,522,044,546	Line 210 + Line 310	110
111	November	2022	\$94,929,933	\$211,585,818	\$364,060,321	\$121,499,388	\$7,672,256,593	\$35,989,559	\$1,049,103,391	\$2,376,039,949	\$2,681,525,513	\$525,074,847	\$282,021,366	\$179,834,493	\$15,593,921,172	Line 211 + Line 311	111
112	December	2022	\$94,304,454	\$211,069,954	\$363,199,302	\$125,371,516	\$7,706,774,272	\$35,989,562	\$1,062,242,406	\$2,381,845,833	\$2,686,127,974	\$523,695,481	\$281,894,975	\$186,139,562	\$15,658,655,291	Line 212 + Line 312	112
113	13-Month Average		\$91,250,898	\$210,905,967	\$363,627,574	\$114,333,958	\$7,614,708,184	\$35,986,605	\$1,034,480,587	\$2,285,874,302	\$2,527,658,400	\$522,935,917	\$282,506,291	\$172,351,271	\$15,256,619,955		113

2) Network Transmission Functional Plant - High Voltage

Network Transmission High Voltage Functional Plant balances are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. The balances are then adjusted to include only the FERC Jurisdiction Transmission plant that is eligible for inclusion in rate base, and recoverable through the 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	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	Total	Source	Line
200	December	2021	\$53,064,227	\$100,274,774	\$151,151,509	\$34,486,743	\$2,811,121,350	\$536,643,388	\$142,382,009	\$863,683,216	\$351,675,577	\$116,938,830	\$70,037,974	\$5,236,281,200			200
201	January	2022	\$53,937,071	\$100,684,869	\$143,994,574	\$31,010,709	\$2,770,781,517	\$4,736,075	\$537,135,934	\$162,768,050	\$876,983,189	\$352,480,527	\$117,556,166	\$70,413,760	\$5,222,482,440		201
202	February	2022	\$53,939,177	\$100,694,218	\$143,527,683	\$31,012,687	\$2,771,446,858	\$4,736,075	\$530,576,226	\$167,637,807	\$900,322,078	\$352,529,381	\$117,556,439	\$70,582,117	\$5,244,560,747		202
203	March	2022	\$54,028,996	\$100,824,240	\$143,541,202	\$31,016,071	\$2,776,969,628	\$4,736,075	\$530,662,171	\$155,922,500	\$902,804,005	\$352,586,754	\$117,535,549	\$71,010,100	\$5,241,637,291		203
204	April	2022	\$61,094,915	\$100,890,251	\$143,												

Network Transmission Plant In Service
Input cells are shaded gold

Prior Year: 2022

3) Network Transmission Functional Plant - Low Voltage

Network Transmission Low Voltage Functional Plant balances are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. The balances are then adjusted to include only the FERC Jurisdiction Transmission plant that is eligible for inclusion in rate base, and recoverable through the 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.

		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	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		
300	December	2021	\$29,727,454	\$108,722,857	\$211,537,017	\$74,192,763	\$4,718,207,720	\$31,169,847	\$503,640,176	\$2,017,210,507	\$1,482,520,771	\$166,938,584	\$164,636,286	\$94,920,414	\$9,603,424,396	300
301	January	2022	\$29,731,220	\$109,557,508	\$219,984,235	\$77,961,068	\$4,765,583,013	\$31,255,375	\$504,994,619	\$2,048,272,443	\$1,509,282,897	\$167,578,684	\$165,234,300	\$95,535,268	\$9,724,970,631	301
302	February	2022	\$29,834,736	\$109,738,554	\$219,553,464	\$77,970,875	\$4,779,194,008	\$31,256,279	\$502,019,585	\$2,060,469,480	\$1,520,600,839	\$167,578,684	\$165,234,825	\$95,614,945	\$9,759,066,272	302
303	March	2022	\$31,267,021	\$109,876,803	\$219,963,041	\$78,116,151	\$4,782,898,580	\$31,256,277	\$506,436,642	\$2,079,057,199	\$1,508,461,600	\$167,579,726	\$165,461,950	\$97,290,256	\$9,777,665,248	303
304	April	2022	\$31,276,319	\$110,047,168	\$220,286,217	\$78,474,957	\$4,801,219,556	\$31,237,569	\$503,947,153	\$2,096,230,118	\$1,528,133,705	\$167,577,391	\$164,887,438	\$97,932,290	\$9,831,249,880	304
305	May	2022	\$33,574,372	\$110,169,359	\$220,488,956	\$79,018,594	\$4,822,100,668	\$31,237,571	\$493,893,214	\$2,106,241,881	\$1,559,805,691	\$167,336,504	\$164,885,877	\$98,358,984	\$9,887,111,672	305
306	June	2022	\$33,741,862	\$110,210,976	\$220,018,673	\$80,348,744	\$4,816,778,172	\$31,237,581	\$494,595,513	\$2,122,469,013	\$1,572,893,602	\$167,336,478	\$165,014,052	\$98,538,118	\$9,913,182,784	306
307	July	2022	\$33,817,711	\$110,241,630	\$220,159,592	\$81,350,374	\$4,820,336,724	\$31,248,020	\$495,529,287	\$2,138,571,879	\$1,582,193,683	\$167,336,527	\$165,271,309	\$98,464,740	\$9,944,521,476	307
308	August	2022	\$33,904,979	\$110,299,006	\$220,083,211	\$81,775,185	\$4,831,037,951	\$31,248,030	\$496,206,759	\$2,153,608,504	\$1,602,501,361	\$167,336,691	\$165,653,513	\$98,976,786	\$9,992,631,976	308
309	September	2022	\$33,612,192	\$110,412,656	\$220,314,683	\$85,857,599	\$4,845,663,135	\$31,248,034	\$494,130,229	\$2,162,539,106	\$1,610,134,667	\$167,335,104	\$164,478,641	\$100,290,720	\$10,026,016,766	309
310	October	2022	\$33,688,439	\$110,463,497	\$220,355,075	\$86,354,485	\$4,840,869,543	\$31,248,037	\$501,606,049	\$2,185,790,456	\$1,615,870,382	\$167,335,340	\$164,519,358	\$100,724,133	\$10,058,824,795	310
311	November	2022	\$33,759,910	\$110,477,568	\$220,472,677	\$87,798,635	\$4,839,463,718	\$31,248,040	\$505,288,856	\$2,202,813,620	\$1,649,751,751	\$167,335,208	\$164,464,827	\$101,014,735	\$10,113,889,547	311
312	December	2022	\$34,141,723	\$110,407,362	\$204,840,917	\$87,456,510	\$4,967,124,838	\$31,248,030	\$518,071,464	\$2,243,888,540	\$1,663,490,691	\$166,487,397	\$164,529,979	\$100,838,930	\$10,292,526,380	312
313	13-Month Average		\$32,467,534	\$110,048,072	\$218,312,135	\$81,282,765	\$4,817,729,048	\$31,241,438	\$501,566,119	\$2,124,397,134	\$1,569,664,742	\$167,314,794	\$164,944,027	\$98,346,178	\$9,917,313,986	313

4) Network Transmission Common, General and Intangible (CGI) Plant

Network Transmission Common, General and Intangible (CGI) Plant is the portion of total PG&E CGI Plant allocated to Network Transmission using O&M labor allocation factors.

	Col 1	Col 2	Col 3	Col 4	Col 5											
Line	Month	Year	Total PG&E CGI Plant	Network Transmission Labor Factor (Total Company)	Total Network CGI Plant	Total High Voltage CGI Plant	Total Low Voltage CGI Plant	Source								Line
			24-Allocators, L. 113	Col 1 * Col 2	Col 3 * 24-Allocators, L. 126	Col 3 * 24-Allocators, L. 127										
400	December	2021	\$8,345,371,915	9.57%	\$799,051,824	\$273,830,352	\$525,221,472	See WP_7-PlantInService 5, L. 122, col 14 (or col 10) from annual update for Prior Year minus 1								400
401	December	2022	\$9,026,031,934	9.57%	\$864,223,590	\$296,164,333	\$568,059,258	See WP_7-PlantInService 5, L. 122, col 10								401
402	Average		\$8,685,701,925		\$831,637,707	\$284,997,342	\$546,640,365	(Line 400 + Line 401)/2								402

Notes:

1) CGI Plant is Plant in FERC Accounts 389-399 or 301-303. For Prior Year amounts for CGI Plant, see WP_7-PlantInService 5.

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Schedule 8-AbandonedProject

Significant Abandoned or Cancelled Projects Balance and Amortization

Prior Year: 2022

Input cells are shaded gold

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

1) Prior Year Abandoned or Cancelled Projects

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	
									(Col 6 + Col 8)/2	Col 9 * Composite Tax Rate	Col 8 - Col 10	Col 9 - Col 10			
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 or Cancelled Projects (sum from below)	High	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0		100	
101	Total Low Voltage Abandoned or Cancelled Projects (sum from below)	Low	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0		101	
102	Totals		\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0		102	
103								\$0		\$0	\$0	\$0		103	
104	...							\$0		\$0	\$0	\$0		104	

Notes:

PG&E did not amortize any Electric Transmission abandoned or cancelled projects in 2022.

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Schedule 9-PlantAdditions
Forecast Net Plant Additions for Network Transmission Plant
Prior Year: 2022
Input cells are shaded gold

Forecast Network Transmission Net Plant Additions balances are calculated using the forecast capital expenditures for Functional Plant major work categories for the two calendar years after the Prior Year.

The 13-month average (including Prior Year + 2 and December of Prior Year + 1) of Net Plant Additions balances is multiplied by the AFCR 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).

			<u>Col 1</u> Section 2 + Section 3	<u>Col 2</u> Section 2 + Section 3	<u>Col 3</u> Section 2 + Section 3	<u>Col 4</u> Section 2 + Section 3	<u>Col 5</u> Section 2 + Section 3	<u>Col 6</u> Section 2 + Section 3	
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Gross Plant Adds</u>	<u>Incremental Gross Plant</u>	<u>Depreciation Accrual</u>	<u>Cost of Removal Spend</u>	<u>Incremental Reserve</u>	<u>Net Plant Additions</u>	<u>Line</u>
100	January	2023	\$60,276,279	\$60,276,279	\$143,890	\$4,976,466	(\$4,832,576)	\$65,108,855	100
101	February	2023	\$71,238,122	\$131,514,400	\$313,947	\$7,099,793	(\$11,618,421)	\$143,132,822	101
102	March	2023	\$84,632,382	\$216,146,782	\$515,979	\$4,849,219	(\$15,951,661)	\$232,098,443	102
103	April	2023	\$150,225,799	\$366,372,581	\$874,594	\$5,558,825	(\$20,635,891)	\$387,008,472	103
104	May	2023	\$161,763,026	\$528,135,607	\$1,260,750	\$5,236,611	(\$24,611,752)	\$552,747,359	104
105	June	2023	\$93,994,460	\$622,130,067	\$1,485,131	\$6,093,858	(\$29,220,478)	\$651,350,545	105
106	July	2023	\$69,593,687	\$691,723,754	\$1,651,263	\$4,943,788	(\$32,513,003)	\$724,236,757	106
107	August	2023	\$57,384,199	\$749,107,953	\$1,788,249	\$5,367,691	(\$36,092,445)	\$785,200,398	107
108	September	2023	\$56,327,021	\$805,434,973	\$1,922,711	\$5,105,234	(\$39,274,968)	\$844,709,942	108
109	October	2023	\$104,614,135	\$910,049,109	\$2,172,443	\$5,488,368	(\$42,590,893)	\$952,640,002	109
110	November	2023	\$69,879,732	\$979,928,841	\$2,339,258	\$5,185,586	(\$45,437,221)	\$1,025,366,061	110
111	December	2023	\$245,065,471	\$1,224,994,312	\$2,924,271	\$6,775,456	(\$49,288,405)	\$1,274,282,717	111
112	January	2024	\$64,960,287	\$1,289,954,599	\$3,541,374	\$6,433,854	(\$52,180,884)	\$1,342,135,483	112
113	February	2024	\$59,779,512	\$1,349,734,111	\$3,705,490	\$6,219,887	(\$54,695,281)	\$1,404,429,392	113
114	March	2024	\$78,486,127	\$1,428,220,238	\$3,920,962	\$5,886,451	(\$56,660,771)	\$1,484,881,009	114
115	April	2024	\$134,556,098	\$1,562,776,336	\$4,290,365	\$5,780,721	(\$58,151,127)	\$1,620,927,463	115
116	May	2024	\$167,822,524	\$1,730,598,860	\$4,751,096	\$5,893,693	(\$59,293,723)	\$1,789,892,583	116
117	June	2024	\$76,766,811	\$1,807,365,670	\$4,961,848	\$5,454,500	(\$59,786,375)	\$1,867,152,046	117
118	July	2024	\$125,213,007	\$1,932,578,677	\$5,305,601	\$5,090,179	(\$59,570,953)	\$1,992,149,630	118
119	August	2024	\$116,055,194	\$2,048,633,871	\$5,624,213	\$4,870,935	(\$58,817,675)	\$2,107,451,546	119
120	September	2024	\$250,395,686	\$2,299,029,557	\$6,311,636	\$4,848,442	(\$57,354,480)	\$2,356,384,037	120
121	October	2024	\$128,906,104	\$2,427,935,661	\$6,665,528	\$4,418,033	(\$55,106,985)	\$2,483,042,646	121
122	November	2024	\$118,997,116	\$2,546,932,777	\$6,992,217	\$3,424,730	(\$51,539,498)	\$2,598,472,275	122
123	December	2024	\$104,079,094	\$2,651,011,871	\$7,277,950	\$3,922,130	(\$48,183,678)	\$2,699,195,548	123
124	13-Month Average (Sum Lines 111 to 123)/13:			\$1,869,212,811				\$1,924,645,875	124
125	Rate Year Depr Exp (Sum Jan - Dec of the Rate Year)				\$63,348,281				125

2) High Voltage Net Plant Additions

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

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

For the calculation of forecast Gross Plant Additions and Cost of Removal Spend by planning order, see workpaper WP_9-PlantAdditions 1-4.

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> Col 2 * (12-DepRates, L. 110, col 9)/12 Note 3	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Gross Plant Additions</u>	<u>Incremental Gross Plant</u>	<u>Depreciation Accrual</u>	<u>Cost of Removal Spend</u>	<u>Incremental Reserve</u>	<u>Net Plant Additions</u>	<u>Line</u>
			Note 1	Prior Month + Col 1			Prior Month + Col 3 - Col 4	Col 2 - Col 5	

Forecast Net Plant Additions for Network Transmission Plant
Input cells are shaded gold

Prior Year: 2022

Forecast Network Transmission Net Plant Additions balances are calculated using the forecast capital expenditures for Functional Plant major work categories for the two calendar years after the Prior Year.									
The 13-month average (including Prior Year + 2 and December of Prior Year + 1) of Net Plant Additions balances is multiplied by the AFCR to calculate the ITRR.									
200	January	2023	\$18,209,646	\$18,209,646	\$43,470	\$2,242,852	(\$2,199,383)	\$20,409,028	200
201	February	2023	\$22,779,684	\$40,989,329	\$97,849	\$3,235,693	(\$5,337,227)	\$46,326,556	201
202	March	2023	\$41,738,711	\$82,728,040	\$197,486	\$2,745,641	(\$7,885,382)	\$90,613,422	202
203	April	2023	\$101,999,330	\$184,727,370	\$440,976	\$2,868,965	(\$10,313,371)	\$195,040,741	203
204	May	2023	\$113,540,071	\$298,267,441	\$712,016	\$2,665,458	(\$12,266,813)	\$310,534,254	204
205	June	2023	\$43,624,705	\$341,892,146	\$816,155	\$2,776,265	(\$14,226,923)	\$356,119,068	205
206	July	2023	\$38,744,176	\$380,636,321	\$908,644	\$2,383,785	(\$15,702,063)	\$396,338,385	206
207	August	2023	\$13,938,661	\$394,574,983	\$941,918	\$2,336,951	(\$17,097,096)	\$411,672,079	207
208	September	2023	\$14,678,439	\$409,253,421	\$976,958	\$2,143,180	(\$18,263,318)	\$427,516,739	208
209	October	2023	\$59,439,285	\$468,692,707	\$1,118,850	\$2,548,310	(\$19,692,778)	\$488,385,485	209
210	November	2023	\$17,908,118	\$486,600,825	\$1,161,600	\$2,454,054	(\$20,985,233)	\$507,586,057	210
211	December	2023	\$104,467,500	\$591,068,324	\$1,410,981	\$3,922,369	(\$23,496,621)	\$614,564,945	211
212	January	2024	\$19,813,093	\$610,881,417	\$1,677,082	\$2,917,660	(\$24,737,198)	\$635,618,616	212
213	February	2024	\$15,562,815	\$626,444,232	\$1,719,807	\$2,938,955	(\$25,956,346)	\$652,400,578	213
214	March	2024	\$28,086,499	\$654,530,731	\$1,796,915	\$2,822,369	(\$26,981,800)	\$681,512,531	214
215	April	2024	\$82,341,512	\$736,872,243	\$2,022,971	\$2,887,954	(\$27,846,784)	\$764,719,027	215
216	May	2024	\$98,607,693	\$835,479,937	\$2,293,683	\$2,799,008	(\$28,352,109)	\$863,832,045	216
217	June	2024	\$26,447,938	\$861,927,875	\$2,366,292	\$2,267,906	(\$28,253,723)	\$890,181,598	217
218	July	2024	\$49,890,801	\$911,818,675	\$2,503,260	\$2,148,428	(\$27,898,891)	\$939,717,566	218
219	August	2024	\$75,092,092	\$986,910,767	\$2,709,414	\$1,731,530	(\$26,921,008)	\$1,013,831,775	219
220	September	2024	\$109,516,104	\$1,096,426,871	\$3,010,073	\$1,698,000	(\$25,608,935)	\$1,122,035,806	220
221	October	2024	\$56,785,015	\$1,153,211,887	\$3,165,968	\$1,600,914	(\$24,043,881)	\$1,177,255,767	221
222	November	2024	\$42,331,185	\$1,195,543,071	\$3,282,182	\$1,565,993	(\$22,327,692)	\$1,217,870,764	222
223	December	2024	\$55,024,166	\$1,250,567,237	\$3,433,242	\$2,106,470	(\$21,000,920)	\$1,271,568,157	223
224	13-Month Average:		\$885,514,098					\$911,162,244	224

Forecast Net Plant Additions for Network Transmission Plant
Input cells are shaded gold

Prior Year: 2022

Forecast Network Transmission Net Plant Additions balances are calculated using the forecast capital expenditures for Functional Plant major work categories for the two calendar years after the Prior Year. The 13-month average (including Prior Year + 2 and December of Prior Year + 1) of Net Plant Additions balances is multiplied by the AFCR 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 accruals related to the Incremental Gross Plant less the forecast Cost of Removal Spend.

For the calculation of forecast Gross Plant Additions and Cost of Removal by planning order, see workpaper WP_9-PlantAdditions 1-4.

Line	Month	Year	Forecast Period		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
			Note 1	Prior Month + Col 1	Prior Month + Col 1	(12-DepRates, L. 110, col 9)/12 Note 3	Note 2	Prior Month + Col 3 - Col 4	Col 2 - Col 5	
300	January	2023		\$42,066,633	\$42,066,633		\$100,420	\$2,733,614	(\$2,633,193)	\$44,699,827
301	February	2023		\$48,458,438	\$90,525,071		\$216,099	\$3,864,100	(\$6,281,194)	\$96,806,265
302	March	2023		\$42,893,671	\$133,418,742		\$318,493	\$2,103,578	(\$8,066,279)	\$141,485,021
303	April	2023		\$48,226,469	\$181,645,211		\$433,618	\$2,689,860	(\$10,322,520)	\$191,967,731
304	May	2023		\$48,222,955	\$229,868,167		\$548,735	\$2,571,153	(\$12,344,938)	\$242,213,105
305	June	2023		\$50,369,755	\$280,237,921		\$668,976	\$3,317,593	(\$14,993,555)	\$295,231,477
306	July	2023		\$30,849,511	\$311,087,433		\$742,619	\$2,560,004	(\$16,810,940)	\$327,898,373
307	August	2023		\$43,445,537	\$354,532,970		\$846,331	\$3,030,740	(\$18,995,349)	\$373,528,319
308	September	2023		\$41,648,582	\$396,181,552		\$945,753	\$2,962,055	(\$21,011,651)	\$417,193,203
309	October	2023		\$45,174,850	\$441,356,402		\$1,053,593	\$2,940,058	(\$22,898,115)	\$464,254,517
310	November	2023		\$51,971,614	\$493,328,016		\$1,177,659	\$2,731,531	(\$24,451,988)	\$517,780,004
311	December	2023		\$140,597,971	\$633,925,987		\$1,513,290	\$2,853,086	(\$25,791,784)	\$659,717,772
312	January	2024		\$45,147,194	\$679,073,182		\$1,864,292	\$3,516,194	(\$27,443,686)	\$706,516,868
313	February	2024		\$44,216,698	\$723,289,879		\$1,985,682	\$3,280,931	(\$28,738,935)	\$752,028,814
314	March	2024		\$50,399,628	\$773,689,507		\$2,124,047	\$3,064,082	(\$29,678,970)	\$803,368,478
315	April	2024		\$52,214,586	\$825,904,093		\$2,267,394	\$2,892,767	(\$30,304,343)	\$856,208,436
316	May	2024		\$69,214,830	\$895,118,923		\$2,457,413	\$3,094,684	(\$30,941,614)	\$926,060,538
317	June	2024		\$50,318,873	\$945,437,796		\$2,595,556	\$3,186,594	(\$31,532,652)	\$976,970,448
318	July	2024		\$75,322,206	\$1,020,760,002		\$2,802,341	\$2,941,751	(\$31,672,062)	\$1,052,432,064
319	August	2024		\$40,963,102	\$1,061,723,104		\$2,914,799	\$3,139,405	(\$31,896,667)	\$1,093,619,771
320	September	2024		\$140,879,582	\$1,202,602,686		\$3,301,563	\$3,150,441	(\$31,745,546)	\$1,234,348,231
321	October	2024		\$72,121,088	\$1,274,723,774		\$3,499,560	\$2,817,119	(\$31,063,104)	\$1,305,786,879
322	November	2024		\$76,665,931	\$1,351,389,706		\$3,710,035	\$1,858,736	(\$29,211,805)	\$1,380,601,511
323	December	2024		\$49,054,928	\$1,400,444,634		\$3,844,708	\$1,815,660	(\$27,182,757)	\$1,427,627,391
324	13-Month Average:			\$983,698,713						\$1,013,483,631

Notes:

- 1) For High and Low Voltage Gross Plant Additions see WP_9-PlantAdditions 5, L. 149-172.
 - 2) For High and Low Voltage Cost of Removal see WP_9-PlantAdditions 6, L. 149-172.
 - 3) Depreciation accruals in the forecast periods of 2023 are calculated using TO20 Authorized depreciation rates. See Lines 200-210 in 12-DepRates. This only applies for TO21-RY2024.
- ...

Schedule 10-AccDep
Accumulated Depreciation for Network Transmission Assets
Input cells are shaded gold

Prior Year: 2022

1) Total Accumulated Depreciation for Network Transmission Functional Plant

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

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

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13
		Section 2 + Section 3	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
100	December	2021	\$205,288	\$76,296,408	\$116,187,686	\$19,478,026	\$1,740,070,041	\$16,600,888	\$365,099,162	\$408,078,566	\$520,519,966	\$110,427,376	\$80,894,385	\$10,635,394
101	January	2022	\$212,551	\$76,989,471	\$117,026,329	\$19,688,397	\$1,747,225,256	\$16,649,265	\$367,345,386	\$413,873,366	\$533,042,882	\$111,306,272	\$81,640,669	\$11,153,300
102	February	2022	\$224,964	\$77,308,152	\$117,572,444	\$19,843,309	\$1,777,188,547	\$16,697,174	\$365,434,810	\$407,148,958	\$512,387,502	\$111,969,054	\$82,124,935	\$11,374,237
103	March	2022	\$223,632	\$77,627,243	\$118,119,428	\$19,998,066	\$1,790,390,337	\$16,744,524	\$370,299,552	\$433,236,478	\$464,413,851	\$112,631,553	\$82,608,380	\$11,608,444
104	April	2022	\$223,633	\$77,947,338	\$118,673,269	\$20,139,468	\$1,809,249,026	\$16,791,410	\$368,553,123	\$440,961,356	\$470,723,745	\$113,297,073	\$83,094,355	\$11,871,367
105	May	2022	\$223,632	\$78,267,627	\$119,212,794	\$20,292,713	\$1,825,795,122	\$16,838,110	\$355,176,343	\$434,665,750	\$499,952,339	\$113,723,357	\$83,393,406	\$12,137,183
106	June	2022	\$221,033	\$78,587,970	\$119,767,278	\$20,450,496	\$1,828,717,804	\$16,884,418	\$356,000,912	\$438,759,442	\$501,598,686	\$114,392,207	\$83,878,235	\$12,402,531
107	July	2022	\$205,418	\$78,908,487	\$120,318,349	\$20,612,618	\$1,844,417,125	\$16,926,048	\$357,159,741	\$443,409,627	\$503,937,070	\$115,060,911	\$84,359,434	\$12,669,338
108	August	2022	(\$17,656)	\$79,230,623	\$120,871,853	\$20,775,883	\$1,856,281,149	\$16,848,251	\$358,291,103	\$446,408,826	\$503,516,263	\$115,727,760	\$84,843,264	\$12,976,527
109	September	2022	(\$21,148)	\$79,551,540	\$121,426,049	\$20,946,258	\$1,873,013,912	\$16,894,471	\$357,402,471	\$448,560,851	\$502,034,948	\$116,396,597	\$85,321,607	\$13,235,250
110	October	2022	(\$21,884)	\$79,872,614	\$121,980,640	\$21,115,186	\$1,886,464,977	\$16,930,465	\$356,135,111	\$453,740,672	\$496,564,536	\$117,065,369	\$85,802,243	\$13,069,495
111	November	2022	(\$22,029)	\$80,193,686	\$122,532,336	\$21,287,399	\$1,894,563,426	\$17,018,995	\$354,347,505	\$455,068,446	\$497,034,908	\$117,734,301	\$86,282,611	\$13,366,252
112	December	2022	(\$21,395)	\$80,111,170	\$117,568,898	\$21,404,561	\$1,911,313,359	\$17,062,250	\$355,281,588	\$461,317,047	\$492,520,870	\$118,165,189	\$86,487,993	\$13,340,698
113	13-Month Average		\$125,849	\$78,530,179	\$119,327,489	\$20,464,029	\$1,829,591,545	\$16,837,405	\$360,502,062	\$437,325,337	\$499,865,197	\$114,453,617	\$83,902,424	\$12,292,463
														\$3,573,217,597

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

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

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	
														Total of Col 1-12	
		FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	
Line	Month	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total
200	December	2021	\$117,087	\$36,299,687	\$62,311,187	\$6,830,513	\$584,897,560	\$2,367,287	\$244,020,243	\$24,685,326	\$220,693,126	\$66,329,558	\$36,199,236	\$4,630,645	\$1,289,381,455
201	January	2022	\$122,773	\$36,625,700	\$61,137,015	\$6,490,211	\$578,352,470	\$2,351,701	\$245,157,290	\$25,916,776	\$225,528,641	\$66,918,294	\$36,560,062	\$4,803,133	\$1,289,964,067
202	February	2022	\$130,000	\$36,777,919	\$61,351,910	\$6,533,721	\$588,602,524	\$2,357,157	\$243,844,468	\$25,403,505	\$217,370,915	\$67,371,496	\$36,760,236	\$4,908,519	\$1,291,412,370
203	March	2022	\$129,381	\$36,931,205	\$61,542,684	\$6,576,509	\$593,527,843	\$2,362,592	\$246,461,729	\$27,257,836	\$201,165,825	\$67,824,639	\$36,959,833	\$5,004,512	\$1,285,744,590
204	April	2022	\$129,828	\$37,083,107	\$61,735,620	\$6,618,059	\$599,932,692	\$2,368,040	\$245,246,387	\$28,064,250	\$203,609,206	\$68,282,771	\$37,161,581	\$5,110,627	\$1,295,342,169
205	May	2022	\$129,710	\$37,234,379	\$61,929,977	\$6,661,118	\$605,975,778	\$2,373,482	\$238,144,764	\$27,837,959	\$213,232,804	\$68,695,074	\$37,348,021	\$5,218,632	\$1,304,781,696
206	June	2022	\$128,172	\$37,386,721	\$62,131,719	\$6,705,748	\$608,057,388	\$2,378,917	\$238,422,955	\$28,326,370	\$213,756,796	\$69,156,263	\$37,548,115	\$5,333,978	\$1,309,333,144
207	July	2022	\$119,159	\$37,539,633	\$62,326,200	\$6,751,068	\$613,768,893	\$2,383,706	\$238,890,086	\$28,505,109	\$214,641,711	\$69,614,374	\$37		

Accumulated Depreciation for Network Transmission Assets
Input cells are shaded gold

Prior Year: 2022

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

Accumulated Depreciation balances for Network Transmission Low Voltage Functional Plant are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. The balances are then adjusted to include only the amounts related to FERC Jurisdiction Transmission Plant that are eligible for inclusion in rate base and recoverable through the TO rate case. The monthly balances in Lines 300 - 312 are the end-of-month balances for Prior Year and December of Prior Year minus 1.

													Total of Col 1-12	Line		
FERC Account:			350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total	Line
Line	Month	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900		
300	December	2021	\$88,201	\$39,996,721	\$53,876,499	\$12,647,513	\$1,155,172,481	\$14,233,601	\$121,078,919	\$383,393,240	\$299,826,840	\$44,097,818	\$44,695,149	\$6,004,749	\$2,175,111,731	300
301	January	2022	\$89,778	\$40,363,771	\$55,889,313	\$13,198,186	\$1,168,872,786	\$14,297,563	\$122,188,095	\$387,956,590	\$307,514,242	\$44,387,978	\$45,080,607	\$6,312,166	\$2,206,151,076	301
302	February	2022	\$94,964	\$40,530,233	\$56,220,534	\$13,309,589	\$1,188,586,023	\$14,340,017	\$121,590,342	\$381,745,453	\$295,016,588	\$44,597,557	\$45,364,699	\$6,465,718	\$2,207,861,716	302
303	March	2022	\$94,251	\$40,696,039	\$56,576,744	\$13,421,557	\$1,196,862,494	\$14,381,932	\$123,837,823	\$405,978,642	\$263,248,026	\$44,806,914	\$45,648,547	\$6,603,931	\$2,212,156,901	303
304	April	2022	\$93,805	\$40,864,230	\$56,937,649	\$13,521,409	\$1,209,316,334	\$14,423,370	\$123,306,736	\$412,897,106	\$267,114,539	\$45,014,302	\$45,932,774	\$6,760,739	\$2,236,182,993	304
305	May	2022	\$93,922	\$41,033,248	\$57,282,818	\$13,631,594	\$1,219,819,345	\$14,464,628	\$117,031,579	\$406,827,792	\$286,719,535	\$45,028,283	\$46,045,386	\$6,918,551	\$2,254,896,680	305
306	June	2022	\$92,861	\$41,201,249	\$57,635,559	\$13,744,747	\$1,220,660,416	\$14,505,501	\$117,577,956	\$410,433,071	\$287,841,890	\$45,235,945	\$46,330,119	\$7,068,553	\$2,262,327,867	306
307	July	2022	\$86,258	\$41,368,854	\$57,992,149	\$13,861,550	\$1,230,648,232	\$14,542,342	\$118,269,656	\$414,904,518	\$289,295,358	\$45,446,537	\$46,613,552	\$7,217,343	\$2,280,246,349	307
308	August	2022	(\$7,289)	\$41,537,536	\$58,347,906	\$13,977,513	\$1,237,850,895	\$14,475,942	\$118,948,937	\$417,735,095	\$289,171,648	\$45,656,271	\$46,899,126	\$7,388,112	\$2,291,981,691	308
309	September	2022	(\$8,732)	\$41,706,253	\$58,708,994	\$14,095,915	\$1,248,524,710	\$14,516,611	\$118,836,630	\$419,269,576	\$288,214,724	\$45,866,824	\$47,175,227	\$7,527,184	\$2,304,433,917	309
310	October	2022	(\$9,037)	\$41,875,192	\$59,066,197	\$14,245,188	\$1,256,770,574	\$14,548,353	\$118,649,329	\$423,787,512	\$284,752,664	\$46,077,278	\$47,457,270	\$7,412,505	\$2,314,633,024	310
311	November	2022	(\$9,094)	\$42,043,273	\$59,422,329	\$14,372,428	\$1,261,715,132	\$14,628,421	\$118,549,063	\$424,955,952	\$285,028,854	\$46,287,946	\$47,738,853	\$7,585,752	\$2,322,318,908	311
312	December	2022	(\$9,018)	\$41,990,231	\$54,472,756	\$14,437,449	\$1,276,419,107	\$14,666,414	\$119,663,568	\$433,346,770	\$282,664,336	\$46,390,038	\$47,892,549	\$7,509,179	\$2,339,443,379	312
313	13-Month Average		\$53,144	\$41,169,756	\$57,109,957	\$13,728,049	\$1,220,862,964	\$14,463,438	\$119,963,741	\$409,479,332	\$286,646,865	\$45,299,515	\$46,374,912	\$6,982,653	\$2,262,134,326	313

4) Accumulated Depreciation for Network Transmission Common, General and Intangible (CGI) Plant

Accumulated Depreciation balances for Network Transmission CGI Plant is the portion of total PG&E CGI Plant allocated to Network Transmission using O&M labor allocation factors.

			Col 1	Col 2	Col 3	Col 4	Col 5								Line	
			24-Allocators, L. 113	Col 1 * Col 2	Col 3 * 24-Allocators, Allocators, L. 126	Col 3 * 24-Allocators, Allocators, L. 127										
			Total PG&E CGI	Network Transmission Labor Factor	Total Network Transmission CGI	Total High Voltage CGI	Total Low Voltage CGI									
Line	Month	Year	Total Accumulated Depreciation	(Total Company)	Accumulated Depreciation	Accumulated Depreciation	Accumulated Depreciation	Source								
400	December	2021	\$3,032,662,502		9.57%	\$290,371,062	\$99,508,452	\$190,862,610 See WP_10-AccDep 4, L. 122, col 14 (or col 10) from annual update for Prior Year minus 1								400
401	December	2022	\$3,321,083,198		9.57%	\$317,986,737	\$108,972,181	\$209,014,556 See WP_10-AccDep 4, L. 122, col 10								401
402	Average		\$3,176,872,850			\$304,178,899	\$104,240,317	\$199,938,583 (Line 400 + Line 401)/2								402

Notes:

1) Accumulated Depreciation for CGI Plant is related to Plant in FERC Accounts 389-399 or 301-303. For Prior Year amounts for Accumulated Depreciation for CGI Plant, see WP_10-AccDep 4.

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Schedule 11-Depreciation

Network Transmission Depreciation Expense

Input cells are shaded gold

Prior Year: 2022

1) Depreciation Expense for Network Transmission Functional Plant

Prior Year recorded Depreciation Expense is extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class. It is then allocated to UCC and Functional Area based on Prior Year ending plant balances. The Depreciation Expense amounts by FERC Account and Asset Class in Lines 100 and 101 represent the amounts related to High Voltage and Low Voltage Network Transmission Plant.

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	<u>Col 13</u>		
	Total of Col 1-12														
	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
Line															
100	High Voltage	\$0	\$1,824,608	\$2,869,693	\$594,218	\$83,847,768	\$47,318	\$12,267,860	\$4,265,501	\$26,379,977	\$5,437,601	\$2,333,281	\$1,480,027	\$141,347,851	100
101	Low Voltage	\$0	\$2,001,241	\$3,712,027	\$1,370,650	\$152,020,301	\$311,837	\$11,679,470	\$69,378,777	\$42,911,447	\$2,534,355	\$3,270,947	\$1,749,627	\$290,940,680	101
102	Total	\$0	\$3,825,849	\$6,581,720	\$1,964,868	\$235,868,070	\$359,155	\$23,947,329	\$73,644,278	\$69,291,423	\$7,971,957	\$5,604,228	\$3,229,654	\$432,288,531	102

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

Depreciation Expense for Network Transmission CGI Plant is the portion of total PG&E CGI Plant allocated to Network Transmission using O&M labor allocation factors.

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>										
	Note 1	24-Allocators, L. 113	Col 1 * Col 2	Col 3 * 24- Allocators, L. 126	Col 3 * 24- Allocators, L. 127										
	Total PG&E CGI Depreciation Expense	Network Transmission Labor Factor (Total Company)	Total Network Transmission CGI	Total High Voltage CGI	Total Low Voltage CGI										
Line	Year														Line
200	2022	\$560,753,724	9.57%	\$53,690,991	\$18,399,586	\$35,291,404									200

Calculation of the Depreciation Expense Rate Adjustment

The following sections (Sections 3-6) are used to calculate the Depreciation Expense Rate Adjustment, which is a method to account for the potential difference in the Base TRR that would result from changing the depreciation rates for Network Transmission Functional Plant.

The Depreciation Expense Rate Adjustment factors into the Base TRR in filings where there are proposed depreciation rates for the rate year that are different from the rates used to record depreciation expense in the Prior Year.

It is also included in 1-BaseTRR for each annual update to account for (i.e., remove) any journal entries not derived from the same period's ending Plant balance and authorized depreciation rates.

Network Transmission Depreciation Expense
Input cells are shaded gold

Prior Year: 2022

3) Total Network Transmission Functional Plant

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

		Col 1 7-PlantInService	Col 2 7-PlantInService	Col 3 7-PlantInService	Col 4 7-PlantInService	Col 5 7-PlantInService	Col 6 7-PlantInService	Col 7 7-PlantInService	Col 8 7-PlantInService	Col 9 7-PlantInService	Col 10 7-PlantInService	Col 11 7-PlantInService	Col 12 7-PlantInService	Col 13 Total of Col 1-12		
Line	Month	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	
300	January	2022	\$83,668,291	\$210,242,377	\$363,978,809	\$108,971,777	\$7,536,364,530	\$35,991,450	\$1,042,130,554	\$2,211,040,493	\$2,386,266,086	\$520,059,211	\$282,790,466	\$165,949,028	\$14,947,453,071	300
301	February	2022	\$83,773,914	\$210,432,772	\$363,081,147	\$108,983,562	\$7,550,640,866	\$35,992,354	\$1,032,595,811	\$2,228,107,287	\$2,420,922,917	\$520,108,065	\$282,791,264	\$166,197,061	\$15,003,627,019	301
302	March	2022	\$85,296,017	\$210,701,043	\$363,504,243	\$109,132,222	\$7,559,868,209	\$35,992,352	\$1,037,098,813	\$2,234,979,699	\$2,411,265,605	\$520,166,480	\$282,997,499	\$168,300,357	\$15,019,302,539	302
303	April	2022	\$92,371,233	\$210,937,418	\$363,830,202	\$110,047,068	\$7,591,821,912	\$35,973,644	\$1,034,650,793	\$2,257,391,804	\$2,450,448,699	\$522,769,864	\$282,435,655	\$169,280,206	\$15,121,958,498	303
304	May	2022	\$94,673,185	\$211,078,729	\$364,048,065	\$110,794,960	\$7,617,166,066	\$35,973,646	\$1,022,318,469	\$2,269,311,326	\$2,506,482,777	\$522,597,272	\$282,517,177	\$169,901,273	\$15,206,862,947	304
305	June	2022	\$94,809,400	\$211,132,516	\$363,580,782	\$112,787,175	\$7,605,118,827	\$35,973,656	\$1,023,321,523	\$2,287,220,558	\$2,530,758,592	\$524,968,166	\$282,715,294	\$171,062,777	\$15,243,449,266	305
306	July	2022	\$94,940,467	\$211,231,613	\$363,726,447	\$114,024,499	\$7,611,923,010	\$35,989,539	\$1,025,470,775	\$2,302,162,631	\$2,564,087,393	\$524,953,455	\$283,098,366	\$171,479,637	\$15,303,087,832	306
307	August	2022	\$95,064,535	\$211,324,176	\$363,652,628	\$114,954,306	\$7,656,548,691	\$35,989,549	\$1,026,343,055	\$2,316,615,680	\$2,603,819,603	\$525,030,177	\$283,623,103	\$172,696,619	\$15,405,662,121	307
308	September	2022	\$94,780,250	\$211,480,220	\$363,885,232	\$121,230,490	\$7,677,420,001	\$35,989,552	\$1,020,412,251	\$2,333,265,590	\$2,629,508,490	\$525,052,227	\$282,045,654	\$175,259,555	\$15,470,329,512	308
309	October	2022	\$94,858,310	\$211,563,307	\$363,922,753	\$119,864,984	\$7,675,974,348	\$35,989,555	\$1,032,276,234	\$2,358,792,565	\$2,642,141,558	\$525,077,515	\$282,075,843	\$179,507,572	\$15,522,044,546	309
310	November	2022	\$94,929,933	\$211,585,818	\$364,060,321	\$121,499,388	\$7,672,256,593	\$35,989,559	\$1,049,103,391	\$2,376,039,949	\$2,681,525,513	\$525,074,847	\$282,021,366	\$179,834,493	\$15,593,921,172	310
311	December	2022	\$94,304,454	\$211,069,954	\$363,199,302	\$125,371,516	\$7,706,774,272	\$35,989,562	\$1,062,242,406	\$2,381,845,833	\$2,686,127,974	\$523,695,481	\$281,894,975	\$186,139,562	\$15,658,655,291	311

4) 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 Note 2	Col 2 Note 3	Col 3 12-DepRates, L. 100	Col 4 12-DepRates, L. 101	Col 5 12-DepRates, L. 102	Col 6 12-DepRates, L. 103	Col 7 12-DepRates, L. 104	Col 8 12-DepRates, L. 105	Col 9 12-DepRates, L. 106	Col 10 12-DepRates, L. 107	Col 11 12-DepRates, L. 108	Col 12 12-DepRates, L. 109	
Line	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total	Line
400	Proposed Depreciation Rates	0.00%	1.84%	1.63%	1.70%	3.63%	1.75%	2.91%	3.24%	3.43%	1.53%	1.99%	1.90%	400

5) Calculated Depreciation Expense for Prior Year Recorded Network Transmission Functional Plant Using Proposed Rates

The Prior Year recorded plant balances are multiplied by the proposed depreciation rates to calculate the total Prior Year depreciation expense that would have resulted from using the proposed rates.

		Col 1 Section 3 * (Section 4)/12	Col 2 Section 3 * (Section 4)/12	Col 3 Section 3 * (Section 4)/12	Col 4 Section 3 * (Section 4)/12	Col 5 Section 3 * (Section 4)/12	Col 6 Section 3 * (Section 4)/12	Col 7 Section 3 * (Section 4)/12</th
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Schedule 12-DepRates
DEPRECIATION RATES (Note 1)

1) ELECTRIC TRANSMISSION PLANT - TO21 DEPRECIATION RATES

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	
100	ETP	352.01	ETP35201	STRUCTURES AND IMPROVEMENTS	\$363,199,302	(20)	(\$72,639,860)	\$117,568,898	\$318,270,265	70 - R3	53.82	\$5,913,606	1.63%	1.33%	0.30%	100
101	ETP	352.02	ETP35202	STRUCTURES AND IMPROVEMENTS - EQUIPMENT	\$125,371,516	(20)	(\$25,074,303)	\$21,404,561	\$129,041,258	70 - R3	60.38	\$2,137,152	1.70%	1.41%	0.29%	101
102	ETP	353.01	ETP35301	STATION EQUIPMENT	\$7,706,774,272	(60)	(\$4,624,064,563)	\$1,911,313,359	\$10,419,525,476	47 - R2	37.27	\$279,568,701	3.63%	2.13%	1.50%	102
103	ETP	353.02	ETP35302	STATION EQUIPMENT - STEP-UP TRANSFORMERS	\$35,989,562	(5)	(\$1,799,478)	\$17,062,250	\$20,726,790	55 - R2	32.92	\$629,611	1.75%	1.61%	0.14%	103
104	ETP	354	ETP35400	TOWERS AND FIXTURES	\$1,062,242,406	(100)	(\$1,062,242,406)	\$355,281,588	\$1,769,203,224	75 - R4	57.16	\$30,951,771	2.91%	1.27%	1.65%	104
105	ETP	355	ETP35500	POLES AND FIXTURES	\$2,381,845,833	(80)	(\$1,905,476,667)	\$461,317,047	\$3,826,005,453	56 - R1.5	49.51	\$77,277,428	3.24%	1.74%	1.50%	105
106	ETP	356	ETP35600	OVERHEAD CONDUCTORS AND DEVICES	\$2,686,127,974	(110)	(\$2,954,740,771)	\$492,520,870	\$5,148,347,875	65 - R1.5	55.87	\$92,148,700	3.43%	1.48%	1.95%	106
107	ETP	357	ETP35700	UNDERGROUND CONDUIT	\$523,695,481	0	\$0	\$118,165,189	\$405,530,292	65 - R4	50.51	\$8,028,713	1.53%	1.53%	0.01%	107
108	ETP	358	ETP35800	UNDERGROUND CONDUCTORS AND DEVICES	\$281,894,975	(10)	(\$28,189,498)	\$86,487,993	\$223,596,480	55 - R3	39.88	\$5,606,732	1.99%	1.75%	0.23%	108
109	ETP	359	ETP35900	ROADS AND TRAILS	\$186,139,562	(10)	(\$18,613,956)	\$13,340,698	\$191,412,820	60 - R1.5	54.09	\$3,538,784	1.90%	1.69%	0.21%	109
110	TOTAL TRANSMISSION PLANT				\$15,353,280,883		(\$10,692,841,502)	\$3,594,462,453	\$22,451,659,932			\$505,801,198	3.29%	1.84%	1.46%	110

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

The depreciation rates in this table will only be utilized for TO21-RY2024 to calculate the depreciation accruals in Column 3 of 7-PlantInService for the forecast periods in 2023.

Forecast periods in 2023 accrue depreciation expense from the authorized TO20 depreciation rates. All other forecast periods beyond 2023 in Column 3 of 7-PlantInService will be calculated using the depreciation rates in Table 1 (above) of this tab (12-DepRates).

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	
200	ETP	352.01	ETP35201	STRUCTURES AND IMPROVEMENTS	\$363,199,302	(20)	(\$72,639,860)	\$117,568,898	\$318,270,265	70 - R3	57.45	\$5,920,149	1.63%	1.33%	0.31%	200
201	ETP	352.02	ETP35202	STRUCTURES AND IMPROVEMENTS - EQUIPMENT	\$125,371,516	(20)	(\$25,074,303)	\$21,404,561	\$129,041,258	70 - R3	63.80	\$2,148,868	1.71%	1.41%	0.30%	201
202	ETP	353.01	ETP35301	STATION EQUIPMENT	\$7,706,774,272	(60)	(\$4,624,064,563)	\$1,911,313,359	\$10,419,525,476	46 - R2	37.87	\$241,299,102	3.13%	2.13%	1.00%	202
203	ETP	353.02	ETP35302	STATION EQUIPMENT - STEP-UP TRANSFORMERS	\$35,989,562	(5)	(\$1,799,478)	\$17,062,250	\$20,726,790	55 - R1.5	34.30	\$597,787	1.66%	1.54%	0.12%	203
204	ETP	354	ETP35400	TOWERS AND FIXTURES	\$1,062,242,406	(100)	(\$1,062,242,406)	\$355,281,588	\$1,769,203,224	75 - R4	57.03	\$24,420,953	2.30%	1.19%	1.11%	204
205	ETP	355	ETP35500	POLES AND FIXTURES	\$2,381,845,833	(80)	(\$1,905,476,667)	\$461,317,047	\$3,826,005,453	54 - R1.5	46.49	\$75,171,055	3.16%	1.71%	1.44%	205
206	ETP	356	ETP35600	OVERHEAD CONDUCTORS AND DEVICES	\$2,686,127,974	(110)	(\$2,954,740,771)	\$492,520,870	\$5,148,347,875	65 - R2	51.91	\$73,170,126	2.72%	1.36%	1.36%	206
207	ETP	357	ETP35700	UNDERGROUND CONDUIT	\$523,695,481	0	\$0	\$118,165,189	\$405,530,292	65 - R4	54.80	\$8,007,304	1.53%	1.52%	0.01%	207
208	ETP	358	ETP35800	UNDERGROUND CONDUCTORS AND DEVICES	\$281,894,975	(10)	(\$28,189,498)	\$86,487,993	\$223,596,480	55 - R3	43.69	\$5,609,710	1.99%	1.76%	0.23%	208
209	ETP	359	ETP35900	ROADS AND TRAILS	\$186,139,562	(10)	(\$18,613,956)	\$13,340,698	\$191,412,820	60 - R1.5	52.76	\$3,465,919	1.86%	1.65%	0.22%	209
210	TOTAL TRANSMISSION PLANT				\$15,353,280,883		(\$10,692,841,502)	\$3,594,462,453	\$22,451,659,932			\$439,810,971	2.86%	1.83%	1.03%	210

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

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	
300		CMP30101	ORGANIZATION - COMMON PLANT		0.00											300
301		CMP30200	FRANCHISES AND CONSENTS - COMMON PLANT		0.00											301
302		CMP30301	MISCELLANEOUS INTANGIBLE PLANT		3.39											302
303		CMP30302	SOFTWARE		17.36											303
304		CMP30304	SOFTWARE CIS		9.01											304
305		CMP38901	LAND - COMMON PLANT		0.00											305
306		CMP38902	LAND RIGHTS		2.58											306
307		CMP39000	STRUCTURES AND IMPROVEMENTS		1.97											307
308		CMP39001	COMM PLANT: LEASEHOLD IMPR		20.00											308
309		CMP39101	OFFICE MACHINES		27.31		</td									

328	CMP39703	COMMUNICATION EQUIPMENT - RADIO SYSTEMS	15.25	328
329	CMP39704	COMMUNICATION EQUIPMENT - VOICE SYSTEMS	14.61	329
330	CMP39705	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS	4.79	330
331	CMP39706	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, GAS AMI	5.14	331
332	CMP39707	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, ELECTRIC AMI	0.83	332
333	CMP39708	AMI COMMUNICATION NETWORK	4.87	333
334	CMP39800	MISCELLANEOUS EQUIPMENT	5.36	334
335	CMP39900	OTHER TANGIBLE PROPERTY	0.21	335
336	EGP38901	LAND	0.00	336
337	EGP38902	LAND RIGHTS	2.99	337
338	EGP39000	STRUCTURES AND IMPROVEMENTS	1.58	338
339	EGP39100	OFFICE FURNITURE AND EQUIPMENT	5.93	339
340	EGP39400	TOOLS, SHOP AND WORK EQUIPMENT	3.94	340
341	EGP39500	LABORATORY EQUIPMENT	4.74	341
342	EGP39600	POWER OPERATED EQUIPMENT	7.89	342
343	EGP39700	COMMUNICATION EQUIPMENT	6.92	343
344	EGP39708	AMI COMMUNICATION NETWORK	4.96	344
345	EGP39800	MISCELLANEOUS EQUIPMENT	6.85	345
346	EIP30201	FRANCHISES AND CONSENTS	2.40	346
347	EIP30301	USR - LIMITED TERM ELECTRIC	0.00	347
348	EIP30303	COMPUTER SOFTWARE	20.42	348

Notes:

- 1) Depreciation Rates in this Schedule cannot be changed without FERC authorization from a Section 205 or 206 filing.
- 2) Depreciation Rates in Lines 200-209, cols 9, 10, and 11 are TO20 authorized rates. Please see the Offer of Settlement from PG&E's October 15, 2020 global settlement filing.
- 3) Depreciation Rates in Lines 200-210 will only be used for TO21-RY2024 for forecasted periods in 2023. It will remain presented in subsequent TO21 Annual Update Filings, but will not be used to calculate forecasted depreciation accruals in Schedule 9 (9-PlantAdditions).
- 4) Account 350.02-Land Rights, was calculated by using the composite depreciation rate excluding net salvage for transmission plant, as of December 31, 2022, to arrive at the stated rate shown (Line 110, col 10). This rate cannot be changed absent a section 205 or 206 filing.
- 5) See CPUC Decision 20-12-005. 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.

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Schedule 13-WorkCap

Calculation of Components of Working Capital

Input cells are shaded gold

Prior Year: 2022

1) Calculation of Materials and Supplies

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

<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Line</u>
			Note 1	Note 2	Col 2 *	Col 2 *	
100	December	2021	\$552,298,302	\$90,974,457	\$31,176,410	\$59,798,047	100
101	January	2022	\$564,783,471	\$91,924,106	\$31,501,849	\$60,422,256	101
102	February	2022	\$574,682,220	\$91,973,233	\$31,518,685	\$60,454,548	102
103	March	2022	\$588,948,417	\$91,947,228	\$31,509,773	\$60,437,455	103
104	April	2022	\$604,137,329	\$92,350,284	\$31,647,898	\$60,702,386	104
105	May	2022	\$615,409,862	\$89,109,405	\$30,537,268	\$58,572,137	105
106	June	2022	\$614,743,670	\$88,120,388	\$30,198,338	\$57,922,050	106
107	July	2022	\$626,365,737	\$90,877,743	\$31,143,267	\$59,734,476	107
108	August	2022	\$654,666,818	\$96,836,444	\$33,185,279	\$63,651,165	108
109	September	2022	\$666,037,934	\$95,538,069	\$32,740,333	\$62,797,735	109
110	October	2022	\$682,317,107	\$97,328,714	\$33,353,977	\$63,974,737	110
111	November	2022	\$720,967,138	\$103,100,375	\$35,331,891	\$67,768,484	111
112	December	2022	\$751,427,249	\$107,423,252	\$36,813,316	\$70,609,937	112
113	13-Month Average		\$632,060,404	\$94,423,361	\$32,358,330	\$62,065,032	113

2) Calculation of Prepayments

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

<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Line</u>
			Data Source:	FF1 110-111, L. 57, col c	Note 3	Less:	col 3 - col 4	Note 4	Note 5	Note 6	
200	December	2021	\$520,256,195	\$36,907,971	\$483,348,223	\$5,341,192	\$329,276,041	\$148,730,990	200		
201	January	2022	\$503,762,534	\$38,798,088	\$464,964,446	\$2,786,957	\$275,211,805	\$186,965,684	201		
202	February	2022	\$423,722,926	\$13,382,736	\$410,340,190	\$573,395	\$221,147,569	\$188,619,225	202		
203	March	2022	\$370,427,559	\$5,552,605	\$364,874,955	\$22,333,895	\$167,083,333	\$175,457,726	203		
204	April	2022	\$801,359,204	\$5,299,741	\$796,059,463	\$26,738,852	\$489,152,894	\$280,167,716	204		
205	May	2022	\$671,198,935	\$5,046,877	\$666,152,058	\$26,679,850	\$413,909,531	\$225,562,677	205		
206	June	2022	\$559,367,165	\$6,571,160	\$552,796,004	\$23,791,903	\$339,101,911	\$189,902,190	206		
207	July	2022	\$1,010,206,676	\$6,318,297	\$1,003,888,379	\$20,903,956	\$765,544,291	\$217,440,131	207		
208	August	2022	\$930,491,659	\$7,871,450	\$922,620,210	\$18,016,010	\$690,736,672	\$213,867,528	208		
209	September	2022	\$834,413,543	\$9,623,468	\$824,790,075	\$15,128,063	\$615,929,052	\$193,732,961	209		
210	October	2022	\$743,906,227	\$9,370,604	\$734,535,623	\$12,240,116	\$541,121,432	\$181,174,075	210		
211	November	2022	\$673,741,746	\$9,117,740	\$664,624,006	\$9,352,170	\$466,313,812	\$188,958,024	211		

Calculation of Components of Working Capital							Prior Year: 2022		
Input cells are shaded gold									
212	December	2022	\$570,965,645	\$10,875,252	\$560,090,393	\$6,464,223	\$391,506,193	\$162,119,977	212
Allocation Method from Total Company to Electric Transmission Network									
213	Allocation Factor	24-Allocators, L. 116, L. 135, L. 113			Network Transmission Plant Factor (Total Company)	Labor Network Transmission Blended Factor (Total Company)	Network Transmission Factor (Total Company)		50% Plant / 50% Labor Network Transmission Labor
214	a) 13 Month Avg Calculation	(Sum Line 200 to Line 212) / 13	\$662,601,540	\$12,671,999	\$649,929,540	\$14,642,353	\$438,925,734	\$196,361,454	214
215	Allocated Prepayments	Line 213 * Line 214			\$76,146,825	\$2,272,455	\$55,073,173	\$18,801,197	215
216	b) EOY Calculation	Line 212	\$570,965,645	\$10,875,252	\$560,090,393	\$6,464,223	\$391,506,193	\$162,119,977	216
217	Allocated Prepayments	Line 213 * Line 216			\$65,649,196	\$1,003,231	\$49,123,318	\$15,522,647	217

Notes:

- 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.
- 2) PG&E's supply chain management team uses Materials and Supplies balances at the Major Work Category level by warehouse to assign to functional areas. For warehouses that serve as distribution centers for multiple functional areas, PG&E allocates to functional areas based on the respective warehouse's historical consumption data.
- 3) PG&E conducted a query of the subaccounts of General Ledger (GL) Account 165 and removed all prepayments that are directly assigned to PG&E's Generation department in col 4.
- 4) PG&E conducted a query of GL Acct 165 for prepaid amounts related to A&G account 924 property insurance and reflected the month-end recorded balances in col 6.
- 5) PG&E conducted a query of GL Acct 165 for prepaid amounts related to A&G account 925 general liability insurance and reflected the month-end recorded balances in col 7.
- 6) PG&E conducted a query of GL Acct 165 for other prepaid amounts consisting of Acct 308.1 excise taxes, property taxes and miscellaneous and reflected the month-end recorded balances in col 8.

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Schedule 14-ADIT
Accumulated Deferred Income Taxes
Input cells are shaded gold

Prior Year: 2022

1) Summary of Accumulated Deferred Income Taxes

a) End of Year Accumulated Deferred Income Taxes

Line	Account	Col 1	Col 2	Col 3	Source	Line
100	Account 190		\$511,057,001	Line 212, Col. 2		100
101	Account 282		(\$2,071,514,838)	Line 309, Col. 2		101
102	Account 283		\$0	Line 406, Col. 2		102
103	Account 255		(\$3,953,872)	Line 505, Col. 2		103
104	Total Accumulated Deferred Income Taxes		(\$1,564,411,709)	Sum of Lines 100 to 103		104

b) Beginning of Year Accumulated Deferred Income Taxes

Line	BOY ADIT	Source	Line
105	Total Accumulated Deferred Income Taxes	(\$1,508,728,940) WP_14-ADIT 1, L. 100, col 7	105

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

Line	Average ADIT	Source	Line
106	Weighted Average ADIT: (\$1,534,523,538)	Line 614, Col. 8	106
107	Adjustment for Forecasted Proration vs Actual Proration: \$0	WP_14_ADIT, Tab 8, Col 13, Line 130	107
108	Adjusted Average ADIT (\$1,534,523,538)	Line 106 + Line 107	108

2) Account 190 Detail

Line	ACCT 190	DESCRIPTION	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Reference	Line
Line				END BAL per G/L	Gas and Other Non-ISO Related Costs	ISO Only	Electric Plant Related	Electric Labor Related	Description		
Line				Sum Col 3 to Col 6							
200	190.000 Environmental			(\$265,747,491)	(\$265,747,491)				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 100, Col 2	200
201	190.000 Compensation			\$51,907,982	\$51,907,982				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 101, Col 2	201
202	190.000 Vacation Timing Differences			\$38,055,369	\$11,199,258		\$26,856,111		Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 102, Col 2	202
203	190.000 Contributions In Aid of Construction (CIAC)			\$67,177,504	\$67,177,504				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 103, Col 2	203
204	190.000 Injuries and Damages			\$1,326,120,555	\$1,326,120,555				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 104, Col 2	204
205	190.000 California Corporation Franchise Tax			(\$352,127,944)	(\$351,823,303)		(\$304,641)		Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 105, Col 2	205
206	190.000 Net Operating Losses Deferred Taxes			\$7,266,371,518	\$6,776,293,366	\$490,078,152			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			(\$80,712,788)	(\$20,128,773)		(\$60,584,015)		Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 108, Col 2	208
209	190.000 Other (including Corporate Alternative Minimum Tax)			\$2,152,134,507	\$2,122,094,869	\$30,039,638			Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 109, Col 2 and Notes	209
210	Total Account 190			\$10,203,179,212	\$9,717,093,967	\$520,117,790	(\$60,888,656)	\$26,856,111	Sum of Above Lines beginning on Line 200		210
211	Allocation Factors (Plant and Labor)				\$0		20.85%	13.54%	24-Allocators, L. 119, 112		211
212	Total Account 190 ADIT	(Sum of amounts in Columns 4 to 6)		\$511,057,001		\$520,117,790	(\$12,696,623)	\$3,635,834	Line 210 * Line 211 for Cols 5 and 6		212
213	FERC Form 1 Account 190			\$10,203,179,212	Must match amount on Line 210 Col 2				FF1 234, L. 18, col c		213

3) Account 282 Detail

Line	ACCT 282	DESCRIPTION	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Reference	Line	
Line				END BAL per G/L	Gas and Other Non-ISO Related Costs	ISO Only	Total Company Plant Related	Total Company Labor Related	Description			
Line				Sum Col 3 to Col 6								
300	282.000 Fully Normalized Deferred Tax			(\$2,095,571,016)		(\$2,095,571,016)			Property-Related FERC Costs	WP_14-ADIT 4, L. 103, Col 2	300	
301	282.000 Property/Non-ISO Allocation Factors			(\$8,034,316,898)	(\$8,034,316,898)				Property-Related CPUC Costs		301	
302	282.000 Common Plant			(\$497,928,581)			(\$497,928,581)		Property-Related Costs	WP_14-ADIT 4, L. 117, Col 2	302	
303				\$0							303	
304				\$0							304	
305				\$0							305	
306				\$0							306	
307	Total Account 282			(\$10,627,816,495)	(\$8,034,316,898)	(\$2,095,571,016)	(\$497,928,581)	\$0	Sum of Above Lines beginning on Line 300		307	
308	Allocation Factors (Plant and Labor)					95.16%	15.52%	9.57%	24-Allocators, L. 122, 116, 113		308	
309	Total Account 282 ADIT	(Sum of amounts in Columns 4 to 6)		(\$2,071,514,838)			(\$1,994,237,621)	(\$77,277,218)	\$0	Line 307 * Line 308 for Cols 4 to 6		309
310	FERC Form 1 Account 282			(\$10,627,816,495)					FF1 274-275, L. 9, col k		310	
311	Not Used										311	
312	FERC Form 1 Account 282			(\$10,627,816,495)	Must match amount on Line 307 Col 2						312	

Accumulated Deferred Income Taxes								Prior Year: 2022		
Input cells are shaded gold										
4) Account 283 Detail										
Line	ACCT 283	DESCRIPTION	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	
				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	
400	283.000	Loss on Reacquired Debt		(\$35,791,746)	(\$35,791,746)				Gas and Other Non-ISO Related Costs	
401	283.000	Balancing Accounts		(\$2,322,462,756)	(\$2,322,462,756)				Relates Entirely to CPUC Balancing Account Recovery	
402	283.000	Other		(\$421,270,881)	(\$421,270,881)				Gas and Other Non-ISO Related Costs	
403									FF1 276-277, L. 3 + L. 11, col k	
404		Total Account 283		(\$2,779,525,383)	(\$2,779,525,383)	\$0	\$0	\$0	Sum of Above Lines beginning on Line 400	
405		Allocation Factors (Plant and Labor)					15.52%	9.57%	24-Allocators, Lines 116, 113	
406		Total Account 283 ADIT		\$0			\$0	\$0	Line 404 * Line 405 for Cols 5 and 6	
		(Sum of amounts in Columns 4 to 6)								
407		FERC Form 1 Account 283		(\$2,779,525,383)	Must match amount on Line 404 Col 2				FF1 276-277, L. 19, col k	
5) Account 255 Detail										
Line	ACCT 255	DESCRIPTION	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	
				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	
500	255.000	Investment Tax Credits		(\$81,897,948)	(\$79,290,458)	(\$2,607,490)			Property-Related FERC Costs	
501	255.000	Investment Tax Credits - Common		(\$9,487,722)			(\$9,487,722)		WP_14-ADIT 5, L. 100, Col 4	
502	255.000	Investment Tax Credits -Other		\$36,396	\$36,396				WP_14-ADIT 5, L. 101 , col 4	
503		Total Electric 255		(\$91,349,274)	(\$79,254,062)	(\$2,607,490)	(\$9,487,722)	\$0	Sum of Above Lines beginning on Line 500	
504		Allocation Factors (Plant and Labor)				95.16%	15.52%	9.57%	24-Allocators, L. 122, 116, 113	
505		Total Account 255 ADIT		(\$3,953,872)			(\$2,481,402)	(\$1,472,470)	Line 503 * Line 504 for Cols 4 to 6	
		(Sum of amounts in Columns 4 to 6)								
506		FERC Form 1 Account 255		(\$91,349,274)	Must match amount on Line 503 Col 2				FF1 266-267, L. 8 + L. 12, col h	
6) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(l)-1(h)(6); PLR 9313008; 9202029; 9224040; 201717008										
Line	Year	Future Test Period	Col 1	Col 2 See Note 1	Col 3 See Note 2	Col 4	Col 5	Col 6 Col 5 / Tot. Days = Col 2 * Col 6	Col 7 Monthly Prorata Amounts	Col 8 Prior Month Col 8 + Col 7
			Mthly Deferred Tax Amount	Deferred Tax Balance	Days in Month		Number of Days Left in Period	Prorate Percentages		Annual Accumulated Prorata Calculation
600		Beginning Deferred Tax Balance (Line 105, Col. 2)		(\$1,508,728,940)			365	100.00%		(1,508,728,940)
601	2022	January	(\$4,640,231)	(\$1,513,369,171)		31	335	91.78%		(\$4,258,842)
602	2022	February	(\$4,640,231)	(\$1,518,009,402)		28	307	84.11%		(\$3,902,879)
603	2022	March	(\$4,640,231)	(\$1,522,649,632)		31	276	75.62%		(\$3,508,777)
604	2022	April	(\$4,640,231)	(\$1,527,289,863)		30	246	67.40%		(\$3,127,388)
605	2022	May	(\$4,640,231)	(\$1,531,930,094)		31	215	58.90%		(\$2,733,287)
606	2022	June	(\$4,640,231)	(\$1,536,570,325)		30	185	50.68%		(\$2,351,898)
607	2022	July	(\$4,640,231)	(\$1,541,210,555)		31	154	42.19%		(\$1,957,796)
608	2022	August	(\$4,640,231)	(\$1,545,850,786)		31	123	33.70%		(\$1,563,694)
609	2022	September	(\$4,640,231)	(\$1,550,491,017)		30	93	25.48%		(\$1,182,305)
610	2022	October	(\$4,640,231)	(\$1,555,131,248)		31	62	16.99%		(\$788,204)
611	2022	November	(\$4,640,231)	(\$1,559,771,478)		30	32	8.77%		(\$406,815)
612	2022	December	(\$4,640,231)	(\$1,564,411,709)		31	1	0.27%		(\$12,713)
613		Ending Balance		(\$1,564,411,709)						(1,534,523,538)
614									Weighted Average ADIT Balance:	(1,534,523,538)

Accumulated Deferred Income Taxes
Input cells are shaded gold

7) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(l)-1(h)(6); PLR 9313008; 9202029; 9224040; 201717008 for the Forecasted Plant Additions													Prior Year: 2022		
Assumption Tax Depreciation - MACRS Half Year Convention over 15-Year Tax Life															
Line	Year	Plant Additions	Gross	5.00%	9.50%	27.98%	1-BaseTRR, Line 405	Amortization of Excess ADIT	Adjusted ADIT Projected	Prorata Percentages	Monthly ADIT	Accumulated ADIT			
			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	Col 10	Prior Month Col 11 + Col 10			
700	2023	January	\$60,276,279	1,985,752	3,013,814	(287,689)		\$0	(\$287,689)	91.78%	(264,043)	(264,043)	700		
701	2023	February	\$71,238,122	2,151,308	3,561,906	(394,736)		\$0	(\$394,736)	84.11%	(332,011)	(332,011)	701		
702	2023	March	\$84,632,382	2,323,453	4,231,619	(533,973)		\$0	(\$533,973)	75.62%	(403,772)	(403,772)	702		
703	2023	April	\$150,225,799	3,711,799	7,511,290	(1,063,234)		\$0	(\$1,063,234)	67.40%	(716,591)	(1,716,416)	703		
704	2023	May	\$161,763,026	3,552,766	8,088,151	(1,269,164)		\$0	(\$1,269,164)	58.90%	(747,590)	(2,464,006)	704		
705	2023	June	\$93,994,460	1,806,333	4,699,723	(809,675)		\$0	(\$809,675)	50.68%	(410,383)	(2,874,389)	705		
706	2023	July	\$69,593,687	1,146,353	3,479,684	(652,950)		\$0	(\$652,950)	42.19%	(275,491)	(3,149,881)	706		
707	2023	August	\$57,384,199	787,698	2,869,210	(582,482)		\$0	(\$582,482)	33.70%	(196,288)	(3,346,169)	707		
708	2023	September	\$56,327,021	618,549	2,816,351	(615,024)		\$0	(\$615,024)	25.48%	(156,705)	(3,502,874)	708		
709	2023	October	\$104,614,135	861,607	5,230,707	(1,222,632)		\$0	(\$1,222,632)	16.99%	(207,680)	(3,710,554)	709		
710	2023	November	\$69,879,732	383,688	3,493,987	(870,373)		\$0	(\$870,373)	8.77%	(76,307)	(3,786,860)	710		
711	2023	December	\$245,065,471	672,790	12,253,274	(3,240,636)		\$0	(\$3,240,636)	0.27%	(8,878)	(3,795,739)	711		
712	Sub-total Additions		\$1,224,994,312	20,002,097	61,249,716	(11,542,569)		\$0	(\$11,542,569)				712		
713	Balance					(11,542,569)			(11,542,569)	100%	(11,542,569)	(11,542,569)	713		
Filing Year & Rate Year Plant Adds															
Plant Adds			Filing Year	Rate Year	Plant Adds	Rate Year	Plant Adds	Rate Year	Plant Adds	Rate Year	Plant Adds	Rate Year			
((Col 2, Line 712/12)*12-DepRates, Col 9, Line 110) + ((Col 2, Line 712 * Col 1, Line 730/12) - Col 3 - Col 4 - Col 5 * 1-BaseTRR Line 402)													Prior Month Col 11 + Col 10		
Line	Year	Rate Year Plant Adds	9-PlantAdditions Col 1, Lines 112-123	2*12-DepRates, Col 9, Line 110/12 * Remaining Months	Col 2 * Col 1, Line 729	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	Col 10			
714	2024	January	\$64,960,287	5,503,099	3,248,014	9,697,872	(2,082,760)	\$0	(\$2,082,760)	91.78%	(1,911,574)	(13,454,143)	714		
715	2024	February	\$59,779,512	5,168,307	2,988,976	9,697,872	(2,103,958)	\$0	(\$2,103,958)	84.11%	(1,769,631)	(15,223,773)	715		
716	2024	March	\$78,486,127	5,517,753	3,924,306	9,697,872	(2,267,910)	\$0	(\$2,267,910)	75.62%	(1,714,913)	(16,938,686)	716		
717	2024	April	\$134,556,098	6,687,666	6,727,805	9,697,872	(2,725,046)	\$0	(\$2,725,046)	67.40%	(1,836,606)	(18,775,292)	717		
718	2024	May	\$167,822,524	7,048,886	8,391,126	9,697,872	(3,089,421)	\$0	(\$3,089,421)	58.90%	(1,819,796)	(20,595,888)	718		
719	2024	June	\$76,766,811	4,838,297	3,838,341	9,697,872	(2,433,990)	\$0	(\$2,433,990)	50.68%	(1,233,666)	(21,828,754)	719		
720	2024	July	\$125,213,007	5,425,555	6,260,650	9,697,872	(2,947,503)	\$0	(\$2,947,503)	42.19%	(1,243,604)	(23,072,358)	720		
721	2024	August	\$116,055,194	4,956,095	5,802,760	9,697,872	(2,950,741)	\$0	(\$2,950,741)	33.70%	(994,359)	(24,066,717)	721		
722	2024	September	\$250,395,686	6,112,729	12,519,784	9,697,872	(4,506,738)	\$0	(\$4,506,738)	25.48%	(1,148,292)	(25,215,010)	722		
723	2024	October	\$128,906,104	4,424,712	6,445,305	9,697,872	(3,279,248)	\$0	(\$3,279,248)	16.99%	(557,023)	(25,772,033)	723		
724	2024	November	\$118,997,116	4,016,413	5,949,856	9,697,872	(3,254,861)	\$0	(\$3,254,861)	8.77%	(285,358)	(26,057,390)	724		
725	2024	December	\$104,079,094	3,648,769	5,203,955	9,697,872	(3,149,011)	\$0	(\$3,149,011)	0.27%	(8,627)	(26,066,018)	725		
726	Sub-total Additions		\$1,426,017,559	63,348,281	71,300,878	116,374,460	(34,791,186)	\$0	(\$34,791,186)						
727	Total Additions		\$2,651,011,871	\$83,350,378	\$132,550,594	\$116,374,460	(46,333,755)						(26,066,018)	727	
728	Impact of ADIT on Forecasted Plant Additions Plus Amortization of Excess ADIT												(2,655,950)	728	
		Note 3													

Line	Year	Table 1 - MACRS 15-Yr Prop	
729	1	5.00%	
730	2	9.50%	
731	3	8.55%	
732	4	7.70%	
733	5	6.93%	
734	6	6.23%	
735	7	5.90%	
736	8	5.90%	
737	9	5.91%	
738	10	5.90%	
739	11	5.91%	
740	12	5.90%	
741	13	5.91%	
742	14	5.90%	
743	15	5.91%	
744	16	2.95%	

- 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)
 ...

Schedule 15-NUC**Network Upgrade Credit and Interest Expense**

Prior Year: 2022

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	\$126,586,601	WP_15-NUC 1, L. 100, col 10		100
101	FERC Acct 252 Other	\$129,287,223	Line 102 - Line 100		101
102	Total Acct 252 - Customer Advances for Construction	\$255,873,824	FF1 112-113, L. 56, col d		102

End of Year Balances

<u>Line</u>	<u>Description</u>	<u>Balance</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
103	Outstanding Network Upgrade Credits	\$159,139,745	WP_15-NUC 2, L. 100, col 10		103
104	FERC Acct 252 - Other	\$129,535,990	Line 105 - Line 103		104
105	Total Acct 252 - Customer Advances for Construction	\$288,675,735	FF1 112-113, L. 56, col c		105
106	Interest on Network Upgrade Credits Recorded in FERC Acct 431	\$1,745,354	WP_15-NUC 2, L. 101, col 7		106
107	FERC Acct 431 - Other	\$119,353,902	Line 108 - Line 106		107
108	Total Acct 431 - Other Interest Expense	\$121,099,256	FF1 114-117, L. 68, col c		108
109	Average of EOY and BOY	\$142,863,173	Average of Lines 100 and 103		109

Notes:

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Schedule 16-UnfundedReserves

Unfunded Reserves

Prior Year: 2022

Input cells are shaded gold

Line	Values	Source	Notes	Line
100	Sum of 13-Month Averages	(\$127,994,863) Sum Lines 219, 316, 416, 516, ...		100
101	Sum of EOY Values	(\$135,286,470) Sum Lines 216, 314, 414, 514, ...		101

2) Calculation of Allocated Accrued Vacation

Line	Month	Year	Total Company Monthly Value	Source	Notes	Line
200	December	2021	(\$361,396,928)		Note 1	200
201	January	2022	(\$405,263,373)		Note 1	201
202	February	2022	(\$403,357,604)		Note 1	202
203	March	2022	(\$412,663,307)		Note 1	203
204	April	2022	(\$405,757,691)		Note 1	204
205	May	2022	(\$403,800,047)		Note 1	205
206	June	2022	(\$394,431,578)		Note 1	206
207	July	2022	(\$368,124,181)		Note 1	207
208	August	2022	(\$358,551,299)		Note 1	208
209	September	2022	(\$354,726,603)		Note 1	209
210	October	2022	(\$351,400,058)		Note 1	210
211	November	2022	(\$353,470,478)		Note 1	211
212	December	2022	(\$337,515,363)		Note 1	212
213	Less: Permanent Accounting Adjustment		\$45,700,000		Note 2	213
214	EOY Net Accrued Vacation		(\$291,815,363) Line 212 + Line 213			214
215	Network Transmission Labor Factor (Total Company)		9.57% 24-Allocators, Line 113			215
216	EOY Allocated Accrued Vacation		(\$27,940,708) Line 214 * Line 215			216
217	13-Month Average Company Accrued Vacation Liability		(\$377,727,578) Average of Lines 200 - 212			217
218	13-Month Average Net Accrued Vacation		(\$332,027,578) Line 217 + Line 213			218
219	13-Month Average Allocated Accrued Vacation		(\$31,790,943) Line 215 * Line 218			219

3) Calculation of Injuries and Damages

Line	Month	Year	Total Company Monthly Value	Source	Notes
------	-------	------	--------------------------------	--------	-------

300	December	2021	(\$690,838,260)	WP_16-UnfundedReserves, L. 201, Col 8	300
301	January	2022	(\$689,973,343)	WP_16-UnfundedReserves, L. 202, Col 8	301
302	February	2022	(\$679,404,523)	WP_16-UnfundedReserves, L. 203, Col 8	302
303	March	2022	(\$699,940,318)	WP_16-UnfundedReserves, L. 204, Col 8	303
304	April	2022	(\$699,907,609)	WP_16-UnfundedReserves, L. 205, Col 8	304
305	May	2022	(\$700,039,399)	WP_16-UnfundedReserves, L. 206, Col 8	305
306	June	2022	(\$830,181,118)	WP_16-UnfundedReserves, L. 207, Col 8	306
307	July	2022	(\$822,712,059)	WP_16-UnfundedReserves, L. 208, Col 8	307
308	August	2022	(\$839,023,414)	WP_16-UnfundedReserves, L. 209, Col 8	308
309	September	2022	(\$816,936,205)	WP_16-UnfundedReserves, L. 210, Col 8	309
310	October	2022	(\$816,909,919)	WP_16-UnfundedReserves, L. 211, Col 8	310
311	November	2022	(\$816,838,263)	WP_16-UnfundedReserves, L. 212, Col 8	311
312	December	2022	(\$854,094,825)	WP_16-UnfundedReserves, L. 213, Col 8	312
313	Network Transmission Blended Factor (Total Company)		12.55%	24-Allocators, Line 135	313
314	EOY Allocated Injuries and Damages		(\$107,165,537)	Line 312 * Line 313	314
315	13-Month Average Injuries and Damages		(\$765,907,635)	Average of Lines 300 - 312	315
316	13-Month Average Allocated Injuries and Damages		(\$96,100,457)	Line 315 * Line 313	316

4) Calculation of Severances

<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Total Company Monthly Value</u>	<u>Source</u>	<u>Notes</u>
400	December	2021	(\$780,116)	WP_16-UnfundedReserves, L. 301, Col 4	400
401	January	2022	(\$726,999)	WP_16-UnfundedReserves, L. 302, Col 4	401
402	February	2022	(\$670,573)	WP_16-UnfundedReserves, L. 303, Col 4	402
403	March	2022	(\$724,813)	WP_16-UnfundedReserves, L. 304, Col 4	403
404	April	2022	(\$587,610)	WP_16-UnfundedReserves, L. 305, Col 4	404
405	May	2022	(\$133,400)	WP_16-UnfundedReserves, L. 306, Col 4	405
406	June	2022	(\$848,250)	WP_16-UnfundedReserves, L. 307, Col 4	406
407	July	2022	(\$4,358,198)	WP_16-UnfundedReserves, L. 308, Col 4	407
408	August	2022	(\$832,804)	WP_16-UnfundedReserves, L. 309, Col 4	408
409	September	2022	(\$986,387)	WP_16-UnfundedReserves, L. 310, Col 4	409
410	October	2022	(\$962,940)	WP_16-UnfundedReserves, L. 311, Col 4	410
411	November	2022	(\$553,088)	WP_16-UnfundedReserves, L. 312, Col 4	411
412	December	2022	(\$1,882,290)	WP_16-UnfundedReserves, L. 313, Col 4	412
413	Network Transmission Labor Factor (Total Company)		9.57%	24-Allocators, Line 113	413
414	EOY Allocated Severances		(\$180,225)	Line 412 * Line 413	414
415	13-Month Average Severances		(\$1,080,574)	Average of Lines 400 - 412	415
416	13-Month Average Allocated Severances		(\$103,463)	Line 415 * Line 413	416

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

<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Total Company Monthly Value</u>	<u>Source</u>	<u>Notes</u>
500	December	2021			500
501	January	2022			501
502	February	2022			502
503	March	2022			503
504	April	2022			504
505	May	2022			505
506	June	2022			506
507	July	2022			507
508	August	2022			508
509	September	2022			509
510	October	2022			510
511	November	2022			511
512	December	2022			512
513	Allocation Factor (to specify)				513
514	EOY Allocated		\$0	Line 512 * Line 513	514

515	13-Month Average	#DIV/0! Average of Lines 500 - 512	515
516	13-Month Average Allocated	#DIV/0! Line 513 * Line 515	516

Notes:

- 1) PG&E conducts a query in SAP of GL Acct 2420024 Accrued Vacation Liability and reflects 13 months of balances.
- 2) The amount of \$45,700,000 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. For Rate Year 2024 100% of the adjustment is applied, for Rate Year 2025, 70% is applied, for Rate Year 2026, 30% is applied, and for Rate Year 2027 and beyond, 0% is applied.
- 3) PG&E defines a new unfunded reserve as: (1) funds included in the revenue requirement or otherwise recovered from TO customers; (2) significantly in advance of expenditure; (3) that have not been set aside in a trust, escrow, restricted, or interest-earning account; and (4) that meet the FERC definition of a contingent liability. PG&E will identify new unfunded reserves on a case-by-case basis.

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

The formula on Line 100 and 101 would require update to pick up the appropriate value when new unfunded reserves are identified.

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Schedule 17-RegAssets-1**Regulatory Assets and Liabilities and Associated Amortization and Regulatory Debits and Credits**

Input cells are shaded gold

Prior Year: 2022

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

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

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

1) Calculation of Regulatory Assets and Liabilities and Amortization of Debits and Credits**Instructions:**

1) Upon Commission approval of recovery of Other Regulatory Assets and Liabilities, Amortization and Regulatory Debits and Credits costs through this formula transmission rate:

a) Fill in Description for issue in above table.

b) Enter costs in columns 1-3 in above table for the applicable Prior Year.

2) Insert additional lines as necessary for additional issues.

<u>Line</u>					<u>Prior Year</u>	<u>Amount</u>	<u>Calculation or Source</u>		<u>Line</u>
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
					<u>col 1</u>	<u>col 2</u>	<u>col 3</u>		
					Prior Year	Prior Year	Prior Year		
					BOY	EOY	Amortization or Regulatory Debit/Credit	Commission Order Granting Approval of Regulatory Liability	
<u>Line</u>	<u>Description of Issue Resulting in Other Regulatory Asset/Liability</u>	<u>Asset/Liability</u>			<u>Other Reg Asset/Liability</u>	<u>Asset/Liability</u>	<u>Source</u>		<u>Line</u>
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

<u>Line</u>	<u>Description</u>	<u>Value</u>	<u>Source</u>	<u>Line</u>
200	BOY Unamortized Excess Federal Accumulated Deferred Income Taxes	(\$535,162,604) in 2017 only)	17-RegAssets-2, L. 110, Col 17 + 17-RegAssets- 3, L. 110, Col 17 (zero	200

			17-RegAssets-2, L. 110, Col 24 + 17-RegAssets-							
201	EOY Unamortized Excess Federal Accumulated Deferred Income Taxes		(\$514,037,295) 3, L. 110, Col 24						201	
202	Weighted Average ADIT Balance		(\$525,376,473) Line 217, Col 8						202	
			<u>Col 1</u>	<u>Col 2</u> See Note 1	<u>Col 3</u> See Note 2	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u> Col 5 / Tot. Days	<u>Col 7</u> = Col 2 * Col 6	<u>Col 8</u> 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
203		Beginning Deferred Tax Balance (Line 200)		(\$535,162,604)			365	100.00%		(535,162,604) 203
204	2022	January	\$1,760,442	(\$533,402,162)	31		335	91.78%	\$1,615,749	(533,546,855) 204
205	2022	February	\$1,760,442	(\$531,641,719)	28		307	84.11%	\$1,480,701	(532,066,155) 205
206	2022	March	\$1,760,442	(\$529,881,277)	31		276	75.62%	\$1,331,184	(530,734,971) 206
207	2022	April	\$1,760,442	(\$528,120,834)	30		246	67.40%	\$1,186,490	(529,548,481) 207
208	2022	May	\$1,760,442	(\$526,360,392)	31		215	58.90%	\$1,036,973	(528,511,508) 208
209	2022	June	\$1,760,442	(\$524,599,950)	30		185	50.68%	\$892,279	(527,619,229) 209
210	2022	July	\$1,760,442	(\$522,839,507)	31		154	42.19%	\$742,762	(526,876,467) 210
211	2022	August	\$1,760,442	(\$521,079,065)	31		123	33.70%	\$593,245	(526,283,222) 211
212	2022	September	\$1,760,442	(\$519,318,622)	30		93	25.48%	\$448,551	(525,834,671) 212
213	2022	October	\$1,760,442	(\$517,558,180)	31		62	16.99%	\$299,034	(525,535,637) 213
214	2022	November	\$1,760,442	(\$515,797,738)	30		32	8.77%	\$154,340	(525,381,297) 214
215	2022	December	\$1,760,442	(\$514,037,295)	31	1	0.27%	\$4,823		(525,376,473) 215
216		Ending Balance		(\$514,037,295)						216
217								Weighted Average ADIT Balance:	(525,376,473)	217

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.

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This Schedule 17-RegAsset-2 reflects the federal income tax rate change due to the Tax Cuts and Job Act (TCJA). This Schedule will be replicated for each tax rate change after the TCJA (see 17-RegAsset-3).
Reflects the deferred tax liability (DTL) for the difference between book and tax depreciation methods and depreciable lives on plant capitalized for both book and tax. Method life is a protected timing difference.
Reflects the deferred tax asset (DTA) difference between the book accrual and actual spending for cost of removal.
Reflects the DTL difference between tax basis deductions and book depreciation on these tax basis deductions.
Reflects the DTA difference between non-fixed asset tax deductions and book deductions.
Reflects the tax net operating loss DTA. The net operating loss DTA is protected.
Basis for allocation is the 2017 value from Tab 24-Allocators, Rows 17 and 23 for common and direct function groups, respectively.
Pursuant to ER17-2154-002 OFFER OF SETTLEMENT AND STIPULATION, Section 2.1.1.

Note 1 This Schedule 17-RegAssets-3 will reflect tax rate changes occurring after the TCJA.

Note A Reflects the deferred tax liability (DTL) for the difference between book and tax depreciation methods and depreciable lives on plant capitalized for both book and tax. Method life is a protected timing difference.

Note B Reflects the deferred tax asset (DTA) difference between the book accrual and actual spending for cost of removal.

Note C Reflects the DTL difference between tax basis deductions and book depreciation on these tax basis deductions.

Note D Reflects the DTA difference between non-fixed asset tax deductions and book deductions.

Note E Reflects the tax net operating loss DTA. The net operating loss DTA is protected.

Note F Basis for allocation is the 2017 value from Tab 24-Allocators, Rows 17 and 23 for common and direct function groups,

Note G Pursuant to ER17-2154-002 OFFER OF SETTLEMENT AND STIPULATION, Section 2.1.1.

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

Prior Year: 2022

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

\$632,903,111

Source	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15
	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
Line	FERC Account	FERC Account Description	FF1 Recorded O&M Expense FF1 320-323, L. 83-98 and L. 101-110, col b			Adjustments			Recorded Adjusted O&M Expense			Network	Network Transmission O&M Expense		
100		Total Transmission O&M	\$187,668,388	\$551,832,296	\$739,500,684	(\$6,787,773)	(\$67,714,835)	(\$74,502,608)	\$180,880,615	\$484,117,461	\$664,998,076	Transmission %	\$172,133,955	\$460,769,156	\$632,903,111
101	560	Operation Supervision and Engineering	\$2,672,131	\$608,496	\$3,280,627	\$0	\$0	\$0	\$2,672,131	\$608,496	\$3,280,627	95.16%	\$2,542,917	\$579,071	\$3,121,989
102	561.1	Load Dispatch - Reliability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0
103	561.2	Load Dispatch - Monitor and Operate Transmission System	\$37,617,810	\$5,795,664	\$43,413,474	\$0	\$0	\$0	\$37,617,810	\$5,795,664	\$43,413,474	95.16%	\$35,798,764	\$5,515,409	\$41,314,173
104	561.3	Load Dispatch - Transmission Service and Scheduling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0
105	561.4	Scheduling, System Control and Dispatch Services (CAISO GMC)	\$0	\$15,402,505	\$15,402,505	\$0	(\$15,402,505)	(\$15,402,505)	\$0	\$0	\$0	95.16%	\$0	\$0	\$0
106	561.5	Reliability Planning and Standards Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0
107	561.6	Transmission Service Studies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0
108	561.7	Generation Interconnection Studies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0
109	561.8	Reliability Planning and Standards Development Services (CAISO GMC)	\$0	\$6,888,930	\$6,888,930	\$0	(\$6,888,930)	(\$6,888,930)	\$0	\$0	\$0	95.16%	\$0	\$0	\$0
110	562	Station Expenses	\$8,281,343	\$5,706,786	\$13,988,129	(\$1,214,897)	(\$145,274)	(\$1,360,171)	\$7,066,446	\$5,561,512	\$12,627,958	95.16%	\$6,724,741	\$5,292,580	\$12,017,321
111	562.1	Operation of Energy Storage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0
112	563	Overhead Line Expenses	\$15,119,525	\$71,799,668	\$86,919,193	\$836,864	\$3,905,570	\$4,742,434	\$15,956,389	\$75,705,238	\$91,661,627	95.16%	\$15,184,802	\$72,044,437	\$87,229,239
113	564	Underground Line Expenses	\$301,888	\$32,484	\$334,372	(\$75,636)	(\$1,243)	(\$76,879)	\$226,252	\$31,241	\$257,493	95.16%	\$215,312	\$29,730	\$245,042
114	565	Transmission of Electricity by Others	\$0	\$1,275,339	\$1,275,339	\$0	\$0	\$0	\$0	\$1,275,339	\$1,275,339	100.00%	\$0	\$1,275,339	\$1,275,339
115	566	Miscellaneous Transmission Expenses	\$68,592,752	\$171,078,898	\$239,671,649	(\$6,025,451)	(\$48,778,139)	(\$54,803,590)	\$62,567,301	\$122,300,759	\$184,868,060	95.16%	\$59,541,798	\$116,386,785	\$175,928,583
116	567	Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0
117	568	Maintenance Supervision and Engineering	\$988,795	\$255,021	\$1,243,816	\$0	\$0	\$0	\$988,795	\$255,021	\$1,243,816	95.16%	\$940,981	\$242,689	\$1,183,670
118	569	Maintenance of Structures	\$182,363	\$2,020,811	\$2,203,174	\$0	\$0	\$0	\$182,363	\$2,020,811	\$2,203,174	95.16%	\$173,544	\$1,923,093	\$2,096,637
119	569.1	Maintenance of Computer Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0
120	569.2	Maintenance of Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0
121	569.3	Maintenance of Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0
122	569.4	Maintenance of Miscellaneous Regional Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0
123	570	Maintenance of Station Equipment	\$21,300,413	\$24,915,246	\$46,215,659	\$0	\$0	\$0	\$21,300,413	\$24,915,246	\$46,215,659	95.16%	\$20,270,410	\$23,710,445	\$43,980,855
124	570.1	Maintenance of Energy Storage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0
125	571	Maintenance of Overhead Lines	\$31,511,165	\$244,039,151	\$275,550,316	(\$308,653)	(\$377,033)	(\$685,686)	\$31,202,512	\$243,662,118	\$274,864,630	95.16%	\$29,693,684	\$231,879,597	\$261,573,281
126	572	Maintenance of Underground Lines	\$1,067,989	\$1,430,012	\$2,498,001	\$0	\$0	\$0	\$1,067,989	\$1,430,012	\$2,498,001	95.16%	\$1,016,345	\$1,360,863	\$2,377,208
127	573	Maintenance of Miscellaneous Transmission Plant	\$32,214	\$583,286	\$615,501	\$0	(\$27,282)	(\$27,282)	\$32,214	\$556,004	\$588,219	95.16%	\$30,657	\$529,118	\$559,775

Notes:

1) Data are extracted from SAP for all costs (broken down into labor and non-labor components) in the Prior Year that are recorded in electric transmission operations and maintenance expense accounts.

2) The Total FF1 Recorded O&M Expense is the sum of Labor and Non-labor FF1 Recorded O&M Expense (obtained as explained in Note 1) and tie to the amounts provided in FF1 320-323, L. 112, col b.

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

4) See WP_18-OandM for adjustment details.

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Schedule 19-AandG
Administrative and General Expenses
Input Cells are shaded in gold

Prior Year: 2022

Line	Col 1	Col 2	Col 3	Col 4	Col 5 = Col 1 - Col 3	Line				
100	1) Calculation of Total Electric Adjusted A&G Expense					100				
101						101				
102						102				
103	Acct.	Description	FERC Form 1 Amount	Data Source	See Note 1 Total Electric Amount Excluded	Total Electric Adj A&G Expense	103			
104	920 A&G Salaries	\$359,991,194	FF1 320-323, L. 181, col b	\$7,372,426	WP_19-AandG 1, L. 106	\$352,618,768	104			
105	921 Office Supplies and Expenses	\$42,662,196	FF1 320-323, L. 182, col b	\$93,725	WP_19-AandG 1, L. 206	\$42,568,471	105			
106	922 A&G Expenses Transferred	(\$57,122,496)	FF1 320-323, L. 183, col b	\$0	WP_19-AandG 1, L. 306	(\$57,122,496)	106			
107	923 Outside Services Employed	\$309,010,456	FF1 320-323, L. 184, col b	\$8,457,986	WP_19-AandG 1, L. 406	\$300,552,470	107			
108	924 Property Insurance	\$11,235,559	FF1 320-323, L. 185, col b	(\$9,270,229)	WP_19-AandG 1, L. 506	\$20,505,788	108			
109	925 Injuries and Damages	\$1,982,050,376	FF1 320-323, L. 186, col b	\$1,764,756,827	WP_19-AandG 1, L. 606	\$217,293,549	109			
110	926 Employee Pensions and Benefits	\$335,424,354	FF1 320-323, L. 187, col b	\$310,085	WP_19-AandG 1, L. 706	\$335,114,269	110			
111	927 Franchise Requirements	\$116,147,801	FF1 320-323, L. 188, col b	\$116,147,801	WP_19-AandG 1, L. 806	\$0	111			
112	928 Regulatory Commission Expenses	\$0	FF1 320-323, L. 189, col b	\$0	See Note 2	\$0	112			
113	929 Duplicate Charges	\$0	FF1 320-323, L. 190, col b	\$0	See Note 2	\$0	113			
114	930.1 General Advertising Expense	\$0	FF1 320-323, L. 191, col b	\$0	WP_19-AandG 1, L. 906	\$0	114			
115	930.2 Miscellaneous General Expense	\$16,970,569	FF1 320-323, L. 192, col b	\$10,959,495	WP_19-AandG 1, L. 906	\$6,011,074	115			
116	931 Rents	\$0	FF1 320-323, L. 193, col b	\$0	See Note 2	\$0	116			
117	935 Maintenance of General Plant	\$1,890,228	FF1 320-323, L. 196, col b	\$0	WP_19-AandG 1, L. 1006	\$1,890,228	117			
118	Total A&G Expenses:	\$3,118,260,237	FF1 320-323, L. 197, col b	\$1,898,828,116		\$1,219,432,121	118			
200	2) Calculation of Network Transmission A&G Expense						200			
201	Based on Labor Allocation Factors		Amount	Source			201			
202			A&G Expense after Adjustments	\$1,219,432,121	Line 118, col 5		202			
203			Less Account 924 Property Insurance nonnuclear:	\$20,505,788	Line 108, col 5		203			
204			Less General Liability Insurance and Injuries and Damages	\$180,345,498	WP_19-AandG 2, L. 102		204			
205			Total A&G Expense Applicable to the Network Transmission Labor Factor (Total Electric):	\$1,018,580,835	Line 202 - Line 203 - Line 204		205			
206			Network Transmission Labor Factor (Total Electric):	13.54%	24-Allocators, L. 112		206			
207			Transmission Portion of A&G from Labor Allocation Factors:	\$137,897,523	Line 205 * Line 206		207			
208	Based on Plant Allocation Factors						208			
209			Account 924 Property Insurance nonnuclear:	\$20,505,788	Line 203		209			
210			Network Transmission Plant Factor (Total Electric)	20.85%	24-Allocators, L. 119		210			
211			Transmission Portion of Property Insurance Account 924	\$4,275,908	Line 209 * Line 210		211			
212	Based on Blended Labor and Plant Factor						212			
213			General Liability Insurance and Injuries and Damages:	\$180,345,498	Line 204		213			
214			Network Transmission Blended Factor (Total Electric)	17.20%	24-Allocators, L. 136		214			
215			Transmission Portion of General Liability Insurance and Injuries and Damages:	\$31,010,768	Line 213 * Line 214		215			
216			Total Transmission Portion of Administrative and General Expenses:	\$173,184,199	Line 207 + Line 211 + Line 215		216			
217			Other Administrative and General Expenses Adjustment(s)	\$0			217			
218				\$173,184,199	Line 217 + Line 218		218			
219							219			
300	3) Summary of Total Electric Adjustments						300			
301			Note 3	Note 4	Note 5	Note 6	Note 7	Note 8	Note 9	301
302	Total by FERC Account	SEC 3b-7 Officer STIP	SEC 3b-7 Officer Compensation	Accrual to Cash Basis	Not Seeking Recovery	Non A&G Costs and Other	NP&S	Allocations on Adjustments	...	302
303	920 A&G Salaries	(\$7,372,426)	(\$2,641,610)	(\$3,170,034)	\$0	(\$728,675)	(\$624,397)	(\$220,589)	\$12,879	303
304	921 Office Supplies and Expenses	(\$93,725)	\$0	\$0	\$0	\$0	(\$28,206)	(\$65,518)	\$0	304
305	922 A&G Expenses Transferred	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	305
306	923 Outside Services Employed	(\$8,457,986)	(\$3,009,017)	(\$3,367,489)	(\$211,915)	\$790,149	(\$2,831,034)	(\$10,424)	\$181,744	306
307	924 Property Insurance	\$9,270,229	\$0	\$0	\$0	\$9,270,229	\$0	\$0	\$0	307
308	925 Injuries and Damages	(\$1,764,756,827)	\$0	\$0	\$37,524,609	(\$934,771,882)	(\$867,509,554)	\$0	\$0	308
309	926 Employee Pensions and Benefits	(\$310,085)	\$0	(\$586,856)	\$2,458,763	(\$273,297)	(\$67,839)	(\$1,593,647)	(\$247,209)	309
310	927 Franchise Requirements	(\$116,147,801)	\$0	\$0	\$0	(\$116,147,801)	\$0	\$0	\$0	310
311	928 Regulatory Commission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	311
312	929 Duplicate Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	312
313	930.1 General Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	313
314	930.2 Miscellaneous General Expense	(\$10,959,495)	\$0	\$0	\$0	(\$1,169,456)	(\$9,790,039)	\$0	\$0	314
315	931 Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	315
316	935 Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	316
317	Total by Adjustment Type	(\$1,898,828,116)	(\$5,650,628)	(\$7,124,380)	\$39,771,457	(\$1,043,030,731)	(\$880,851,070)	(\$1,890,178)	(\$52,585)	317

Notes:

- 1 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.
- 2 FERC Forms 1 balances in accounts 928, 929 and 931 are zero; therefore, these accounts are not shown on WP_19-AandG.
- 3 Remove officers' STIP. Officers are defined by Securities and Exchange Commission (SEC), Rule 3b-7 of the Securities Exchange Act of 1934.
- 4 Remove officers' compensation. Officers are defined by Securities and Exchange Commission (SEC), Rule 3b-7 of the Securities Exchange Act of 1934.
- 5 Adjust funded plans for PBOPs medical and life, LTD and pension from an accrual to cash basis to the cash contributions to the trust.
- 6 Remove costs PG&E does not seek to recover in TO, such as Intervenor Compensation, MCI Exchange Rights, a portion of Injuries and Damages, Nuclear Property and Nuclear Liability Insurance and adjustment to remove Pacific Generation adjustment.
- 7 Remove Non A&G Costs and other costs, for example Gas LOB costs erroneously recorded in A&G FERC Accounts, Franchise Fee Expense that is a calculation within the Model and amounts recovered separately through CPUC proceedings and balancing/memorandum accounts.
- 8 Remove labor and benefits associated with NP&S activities.
- 9 Remove capital and below-the-line adjustments as appropriate associated with regulatory adjustments described in Notes 3 through 8.
-

Schedule 20-RevenueCredits
 Electric Revenue Credits
 Input cells are shaded gold

Prior Year: 2022
 Rate Year: 2024

1) Electric Revenue Credits

Instructions:

1) Insert additional lines as necessary for additional items.

Line	FERC ACCT	ACCT	ACCT DESCRIPTION	Col 4 Total Electric	Col 5 Network ET - High		Col 6 Network ET - Low	Col 7 Col 5 + Col 6	Col 8 Total Network ET	NP&S Transmission	Notes	Col 9
					Voltage	Voltage						
100				Totals	(\$188,481,715)	\$8,798,137	\$5,808,351		\$14,606,488	\$67,852,564	Sum Lines 201, 301, 401, 501, 601, 701, 801 and 901	Line
			Forfeited Discounts									100
200				FF1 300-301, L. 16, col b	\$108,292							200
201				Acct 450 Total	\$108,292	\$0	\$0		\$0	\$0		201
202	450	4500000	Forfeited Discounts		\$108,292				\$0	\$0	Note 2	202
203									\$0	\$0		203
204									\$0	\$0		204
			Miscellaneous Service Revenues									
300				FF1 300-301, L. 17, col b	\$7,068,124							300
301				Acct 451 Total	\$7,068,124	\$0	\$0		\$0	\$480,571		301
302	451	4510000	Miscellaneous Service Revenues		\$1,490,447				\$0		Note 2	302
303	451	4510007	NRD Revenue Other		\$614,069				\$0	\$480,571	Note 2	303
304	451	4510040	Miscellaneous Service Electric Customer Fund Management - RES		\$3,411,765				\$0		Note 2	304
305	451	4510041	Miscellaneous Service Electric Customer Fund Management Non-RES		\$810,021				\$0		Note 2	305
306	451	4510043	Miscellaneous Service Revenues - Reimbursable		\$741,822				\$0		Note 2	306
307									\$0			307
308									\$0			308
			Sales of Water and Water Power									
400				FF1 300-301, L. 18, col b	\$4,603,372							400
401				Acct 453 Total	\$4,603,372	\$0	\$0		\$0	\$0		401
402	453	4530000	Sales of Water and Water Power		\$4,603,372				\$0		Note 2	402
403									\$0			403
404									\$0			404
			Rents									
500				FF1 300-301, L.19, col b	\$61,810,991							500
501				Acct 454 Total	\$61,810,991	\$2,992,467	\$3,431,192		\$6,423,659	\$14,702,473		501
502	454	4540010	Rent from Electric Property		\$39,578,695	\$2,992,467	\$3,431,192		\$6,423,659		Note 2, 3	502
503	454	4540012	New Revenue Development Rent		\$15,959,486				\$0	\$9,575,996	Note 2	503
504	454	4540013	New Revenue Development Fee Revenue		\$6,272,810				\$0	\$5,126,477	Note 2	504
505									\$0			505
506									\$0			506
			Other Electric Revenue									
600				FF1 300-301, L. 21-22, col b	(\$262,072,494)							600
601				Acct 456 Total	(\$262,072,494)	\$5,805,670	\$2,377,159		\$8,182,829	\$52,669,520		601
602	456	4560099	Other Electric Revenues		\$117,755,288				\$0		Note 2	602
603	456		MCI Rights-of-Way (B)		\$611,917				\$0		Note 2	603
604	456	4560050	Recreation Facilities Revenue		\$1,295,482				\$0		Note 2	604
605	456	4560070	Timber Sales - Utility		\$3,272				\$0		Note 2	605
606	456	4560014	Other Revenue - Affiliate		\$93,207				\$0		Note 2	606
607	456	4560022	Revenue Damage Claims Electric		\$1,134,942				\$0		Note 2	607
608	456	4560093	Mobile Home Park Electric		\$4,530				\$0		Note 2	608
609	456	4560091	NEBS TCRA		\$44,441,875				\$0		Note 2	609
610	456	4560098	New Revenue Development - Electric Revenue		\$73,100,494				\$0	\$18,175,731	Note 2	610
611	456	4560000	Unbilled Electric Revenue		(\$36,899,726)				\$0		Note 2	611
612	456	4560001	Reimbursed Electric Revenue		\$55,039,838	\$1,239,360	\$2,377,159		\$3,616,519		Note 2, 4	612
613	456	4560002	Reimbursed Electric Revenue Joint Poles		\$25,571				\$0		Note 2	613
614	456	4560003	Reimbursed Electric Revenue Customer Care and Billing (CC&B)		\$15,398,611				\$0		Note 2	614
615	456	4560095	Other Electric Revenue - Calif Department of Water & Resources (DWR)		(\$475,288,924)				\$0		Note 2	615
616	456	4560005	Reimbursed Electric Revenue - CPUC		(\$101,028,934)				\$0		Note 2	616

617	456	9414000 Other Utility Operating Income		\$4,566,310	\$4,566,310	\$0	Note 2	617
618	456.1	4561000 Other Transmission Revenue - Wheeling		\$37,673,753		\$4,566,310	Note 2, 5	618
619	456	4560052 Other Electric Revenues				\$0	\$34,493,789 Note 6	619
620	...							620
	Interdepartmental Rents							
700		FF1 300-301, L. 20, col b	\$0					700
701		Acct 455 Total	\$0	\$0	\$0	\$0	\$0	701
702	...					\$0		702
703	...					\$0		703
	Regional Control Service Revenues							
800		FF1 300-301, L. 23, col b	\$0					800
801		Acct 457.1 Total	\$0	\$0	\$0	\$0	\$0	801
802	...					\$0		802
803	...					\$0		803
	Miscellaneous Revenues							
900		FF1 300-301, L. 24, col b	\$0					900
901		Acct 457.2 Total	\$0	\$0	\$0	\$0	\$0	901
902	...					\$0		902
903	...					\$0		903

2) San Francisco General Office Sale

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

Note 7

Line	Description	FERC Acct	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
					Allocation Factor to High Voltage (Rate Year)	Allocation Factor to Low Voltage (Rate Year)	Recorded Allocated	Network Transmission Amount	Source
1000	Rate Year High Voltage/Low Voltage Electric Transmission Plant Allocation Factor				36.14%	63.86%			24-Allocators, L. 133 and L. 134
1001	Rate Year Base Transmission Revenue Requirement Adjustment	253			\$9,730,782	\$17,196,159		\$26,926,941	For Line 1001, col 5: WP_20- RevenueCredits 1, L. 102, col 2; For Line 1001, col 3 and 4: Line 1001, Col 5 * Line 1000.
1002	Prior Year True-up Transmission Revenue Requirement Adjustment	421.1							RY2024 TO21 Model, 20- RevenueCredits, L. 1001, col 3-5 Only applicable for TO21 Prior Year 2024 true up (i.e. TO21 RY2026 annual update).

Notes:

- 1) The FERC accounts listed in Col 1, match with FERC account listing under Electric Other Operating Revenues per Uniform System of Accounts.
- 2) To fill out Col 2-4, run SAP report by FERC accounts listed in Col 1. This SAP report lists the FERC Account detail for recorded Electric Revenue Credits amount by fiscal year, Natural Account, Major Work Categories and Regulatory Categories.
- 3) Line 502, Col 7 is determined through SAP Other Operating Revenue (OOR) query from Non-Energy Billing System (NEBs) for Special Facilities and Rent transactions. This report assigns functional areas and determines Network ET high and low voltage in FERC account 454, Natural Account 4540010 Rent from Electric Property.
- 4) Line 612, Col 7 is determined based on the SAP report described on note 2, by filtering for the appropriate Regulatory Categories (i.e. electric network transmission related).
- 5) See FF1 328-330, col n, Total
- 6) Section 1, Col 8 includes network transmission related New Products and Services revenue and SBA Transaction revenue. Please see WP_21-NPands-1 for more details.
- 7) For San Francisco General Office Sale, please see WP_20-RevenueCredits for more details.

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Schedule 21-NPands**Revenue Sharing for Non-Tariff New Products & Services****Prior Year: 2022****Input cells are shaded gold****Total NP&S Electric Transmission Revenues and Expenses**

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
100	NP&S Transmission Revenue	\$67,852,564	20-RevenueCredits, L. 100, col 8	100
101	NP&S Transmission O&M Expense	\$19,545,613	WP_21-NPands 2, Line 100, col 1	101
102	NP&S Transmission A&G Expense	\$868,474	WP_21-NPands 2, Line 100, col 2	102
103	Total NP&S Transmission Expense	\$20,414,087	Line 101 + Line 102	103

Transmission Revenues and Expenses by Product Line

<u>Line</u>	<u>Product Line</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Adjusted</u>
		Note 1	Note 2	Col 1 - Col 2	Note 3	
200	Total	Revenues	Expense	Net Revenues	Net Revenues	Line
200		\$67,852,564	\$20,414,087	\$47,438,477	\$47,438,477	200
201	Wireline	\$9,918,510	\$1,530,850	\$8,387,660	\$8,387,660	201
202	Wireless	\$20,815,901	\$16,726,987	\$4,088,914	\$4,088,914	202
203	Land Use	\$0	\$0	\$0	\$0	203
204	Technology & Licenses	\$0	\$0	\$0	\$0	204
205	Maintenance & Consulting	\$2,624,364	\$2,156,250	\$468,114	\$468,114	205
206	SBA Amortization	\$34,493,789	\$0	\$34,493,789	\$34,493,789	206
207	...					207

Calculation of Pre-tax Revenue Allocation %

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
300	PTNR (Pre-tax net revenue)	\$47,438,477	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%	$1 / [1 + Line 302 - (Line 302 * Line 301)]$	303
304	CRC% (Customer Revenue Credit Percent of Net Revenues) = $1 - [1 / (1 + k - kt)]$	41.87%	1 - Line 303	304

Calculation of 50/50 After-Tax Sharing

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
400	Pre-tax Shareholder Allocation (PSA\$) = PTNR * PSA%	\$27,577,880	Line 300 * Line 303	400
401	State and Federal taxes = PSA\$ * t	\$7,717,284	Line 400 * Line 301	401
402	Shareholder Allocation	\$19,860,597	Line 400 - Line 401	402
403	Customer Revenue Credit (CRC\$) = PTNR * CRC%	\$19,860,597	Line 304 * Line 300	403

Notes:

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

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Schedule 22-TaxRates**Income Tax Rates****Input cells are shaded gold****Prior Year: 2022****Rate Year: 2024****1) Tax Rates for the Rate Year**

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

2) Tax Rates for the Prior Year True-up

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

Notes:

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

Prior Year: 2022

1) Accumulated Deferred Income Taxes

<u>Line</u>	<u>Description</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u> Values for Inputs to Sch.1- BaseTRR	<u>Col 4</u> Values for Inputs to Sch.3-True- upTRR	<u>Col 5</u> <u>Source</u>	<u>Col 6</u> <u>Notes</u>	<u>Line</u>
100	End of Year Accumulated Deferred Income Taxes			\$20,784,382	\$20,784,382	WP_23-RetailSGTax 3	Note 1	100
101	Beginning of Year Accumulated Deferred Income Taxes				\$22,661,819	WP_23-RetailSGTax 3	Note 2	101
102	Average of BOY and EOY Accumulated Deferred Income Taxes				\$21,794,488	Line 414, col 9		102

2) Income Taxes

<u>Line</u>	<u>Description</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
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:	\$3,081,988	\$3,105,074	203

Income Taxes = $[(RB * ER) + FPD * (CTR/(1 - CTR))] + CO/(1 - CTR)]$

Where:

204	RB = Rate Base	\$20,784,382	\$21,794,488	Line 100 or 102	204
205	ER = Equity Rate of Return Including Common and Preferred Stock	5.88%	5.88%	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	207
208	FPD = Flowback and Permanent Tax Deductions	-	-		208

3) ROE and Capitalization Calculations

<u>Line</u>	<u>Description</u>	<u>For Inputs to Sch.1- BaseTRR</u>	<u>For Inputs to Sch.3-True- upTRR</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
300	<u>Calculation of Cost of Capital Rate</u>					
300	Weighted Cost of Long Term Debt	2.02%	2.02%	1-Basetrr, L. 216 / 3-True-upTRR, L.201		300
301	Weighted Cost of Preferred Stock	0.02%	0.02%	1-Basetrr, L. 217 / 3-True-upTRR, L. 202		301
302	Weighted Cost of Common Stock	5.86%	5.86%	1-Basetrr, L. 218 / 3-True-upTRR, L.203		302
303	Cost of Capital Rate	7.90%	7.90%	Sum of Lines 300 to 302		303
304	Return on Capital: Rate Base times Cost of Capital Rate	\$1,642,757	\$1,722,594	Line 100 or 102 * Line 303		304
305	Total South Georgia Adjustment	\$4,724,745	\$4,827,668	Line 304 + Line 203		305

4) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(l)-1(h)(6); PLR 9313008; 9202029; 9224040; 201717008

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	
								<u>Col 9 Prior Mth + Col 8</u>	
<u>Line</u>	<u>Future Test Period</u>	<u>Year</u>	<u>Mthly Deferred</u>	<u>Deferred</u>	<u>Days in Month</u>	<u>Number of Days</u>	<u>Prorata</u>	<u>Monthly</u>	<u>Annual Accumulated</u>
			<u>Tax Amount</u>	<u>Tax Balance</u>		<u>Left in Period</u>	<u>Percentages</u>	<u>Prorata Amounts</u>	<u>Prorata Calculation</u>
400	Beginning Deferred Tax Balance (Line 101)			\$22,661,819		366	100.00%		\$22,661,819
401	January	2022	(\$156,453)	\$22,505,366		31	335	91.53%	(\$143,202)
402	February	2022	(\$156,453)	\$22,348,913		28	307	83.88%	(\$131,233)
403	March	2022	(\$156,453)	\$22,192,460		31	276	75.41%	(\$117,981)
404	April	2022	(\$156,453)	\$22,036,007		30	246	67.21%	(\$105,157)
405	May	2022	(\$156,453)	\$21,879,554		31	215	58.74%	(\$91,905)
406	June	2022	(\$156,453)	\$21,723,101		30	185	50.55%	(\$79,081)
407	July	2022	(\$156,453)	\$21,566,647		31	154	42.08%	(\$65,830)
408	August	2022	(\$156,453)	\$21,410,194		31	123	33.61%	(\$52,578)
409	September	2022	(\$156,453)	\$21,253,741		30	93	25.41%	(\$39,754)
410	October	2022	(\$156,453)	\$21,097,288		31	62	16.94%	(\$26,503)
411	November	2022	(\$156,453)	\$20,940,835		30	32	8.74%	(\$13,679)
412	December	2022	(\$156,453)	\$20,784,382		31	1	0.27%	(\$427)
413	Ending Balance (Line 100)			\$20,784,382					\$21,794,488
414							Weighted Average ADIT Balance:		414

Notes:

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

Schedule 24-Allocators**Calculation of Allocation Factors****Input cells are shaded gold****Prior Year: 2022****Rate Year: 2024**

<u>Line</u>	<u>Description</u>	<u>Value</u>	<u>Reference</u>	<u>Notes</u>	<u>Line</u>
Calculation of Prior Year Labor Allocation Factors					
100	Total Company Wages and Salaries	\$2,321,743,464	FF1 354-355, L. 65, col b		100
101	Electric A&G Wages and Salaries	\$307,482,801	FF1 354-355, L. 27, col b		101
102	Gas A&G Wages and Salaries	\$145,831,063	FF1 354-355, L. 61, col b		102
103	Cost Adjustment	(\$70,646,486)	WP_24-Allocators_Labor, L. 100, col 3		103
104	Total Company Wages and Salaries w/o A&G	\$1,797,783,115	(Line 100 + Line 103) - (Line 101 + Line 102)		104
105	Total Electric Department Wages and Salaries	\$1,637,751,444	FF1 354-355, L. 28, col b		105
106	Electric A&G Wages and Salaries	\$307,482,801	Line 101		106
107	Cost Adjustment	(\$58,800,209)	WP_24-Allocators_Labor, L. 100, col 5		107
108	Total Adjusted Electric Wages and Salaries w/o A&G	\$1,271,468,434	Line 105 - Line 106 + Line 107		108
109	Total Electric Department Labor Factor	70.72%	Line 108 / Line 104		109
Calculation of Prior Year Network Electric Transmission Labor Allocation Factors					
110	Total Adjusted Electric Wages and Salaries w/o A&G	\$1,271,468,434	Line 108		110
111	Network Electric Transmission Wages and Salaries	\$172,133,955	18-OandM, L. 100, col 13		111
112	Network Transmission Labor Factor (Total Electric)	13.54%	Line 111 / Line 110		112
113	Network Transmission Labor Factor (Total Company)	9.57%	Line 111 / Line 104		113
Calculation of Prior Year Plant Allocation Factors					
114	Network Transmission Gross Plant In Service including CGI Plant	\$16,522,878,881	7-PlantInService, L. 112, col 13 + 7-PlantInService, L. 401, col 3	Prior Year Dec	114
115	Total PG&E Company Gross Plant In Service	\$106,463,636,778	WP_7-PlantInService 5, L. 149, Col 10	Prior Year Dec	115
116	Network Transmission Plant Factor (Total Company)	15.52%	Line 114 / Line 115		116
117	Network Transmission Gross Plant In Service including CGI Plant	\$16,522,878,881	7-PlantInService, L. 112, col 13 + 7-PlantInService, L. 401, col 3	Prior Year Dec	117
118	Total PG&E Electric Plant In Service including CGI Plant	\$79,238,068,910	WP_7-PlantInService 5, L. 149, Col 8	Prior Year Dec	118
119	Network Transmission Plant Factor (Total Electric)	20.85%	Line 117 / Line 118		119
120	Network Transmission Plant - Functional Plant only	\$15,658,655,291	7-PlantInService, L. 112, col 13		120
121	Total Electric Transmission - Functional Plant only	\$16,454,320,106	6-PlantJurisdiction, L. 110, col 1 + col 3		121
122	Network Electric Transmission Plant Factor (Total Transmission)	95.16%	Line 120 / Line 121		122
Calculation of Prior Year High Voltage/Low Voltage Transmission Plant Allocation Factor					
123	Network Transmission Plant - Functional Plant only	\$15,658,655,291	7-PlantInService, L. 112, col 13	Prior Year Dec	123
124	High Voltage Plant	\$5,366,128,911	7-PlantInService, L. 212, col 13	Prior Year Dec	124
125	Low Voltage Plant	\$10,292,526,380	7-PlantInService, L. 312, col 13	Prior Year Dec	125
126	Allocation Factor to High Voltage (Prior Year)	34.27%	Line 124 / Line 123		126
127	Allocation Factor to Low Voltage (Prior Year)	65.73%	Line 125 / Line 123		127
Calculation of Rate Year High Voltage/Low Voltage Electric Transmission Plant Allocation Factor					
128	High Voltage Capital Additions	\$1,250,567,237	9-PlantAdditions, L. 223, col 2	Rate Year Dec	128
129	Low Voltage Capital Additions	\$1,400,444,634	9-PlantAdditions, L. 323, col 2	Rate Year Dec	129
130	High Voltage Rate Year Functional Plant	\$6,616,696,148	Line 124 + Line 128	Rate Year Dec	130
131	Low Voltage Rate Year Functional Plant	\$11,692,971,014	Line 125 + Line 129	Rate Year Dec	131
132	Network Electric Transmission Rate Year Functional Plant	\$18,309,667,162	Line 130 + Line 131	Rate Year Dec	132
133	Allocation Factor to High Voltage (Rate Year)	36.14%	Line 130 / Line 132	Rate Year Dec	133
134	Allocation Factor to Low Voltage (Rate Year)	63.86%	Line 131 / Line 132	Rate Year Dec	134

Calculation of Prior Year Blended Factors		
135	Network Transmission Blended Factor (Total Company)	12.55% (50% * Line 113) + (50% *Line 116) 135
136	Network Transmission Blended Factor (Total Electric)	17.20% (50% * Line 112) + (50% *Line 119) 136
Calculation of Prior Year Property Tax Allocation Factor		
137	Network Transmission Accumulated Depreciation including CGI	\$3,992,538,964 10-AccDep, L. 112, col 13 + 10-AccDep, L. 401, col 3 137
138	Total PG&E Electric Accumulated Depreciation including CGI	\$34,567,170,722 WP_10-AccDep 4, L. 149, Col 8 138
139	Network Transmission Net Plant in Service (Functional + CGI)	\$12,530,339,917 Line 117 - Line 137 139
140	Total PG&E Electric Net Plant in Service (Functional + CGI)	\$44,670,898,188 Line 118 - Line 138 140
141	Net Plant Property Tax Allocation Factor	28.05% Line 139 / Line 140 141

Notes:

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Schedule 25-RFandUFactors**Revenue Fees and Uncollectible Factors****Prior Year: 2022****Input cells are shaded gold**

<u>Line</u>						<u>Line</u>
1) Approved Franchise Fee Factor(s)						
	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>Franchise Fee Factor</u>	<u>Reference</u>	
100		Present	365	0.7687%	WP_25-RFandUFactors 1, L. 102	100
101	...					101
2) Approved San Francisco Gross Receipts Tax Factor(s)						
	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>SFGR Tax Factor</u>	<u>Reference</u>	
200		Present	365	0.0208%	WP_25-RFandUFactors 2, L. 104	200
201	...					201
3) Approved Uncollectible Factor(s)						
	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>Uncollectible Factor</u>	<u>Reference</u>	
300		Present	365	0.3514%	WP_25-RFandUFactors 3, L. 110	300
301	...					301
4) Calculation of Weighted Average RF&U Factors						
400	Franchise Fee Factor			0.7687%		400
401	SFGR Tax Factor			0.0208%		401
402	Uncollectibles Factor			0.3514%		402

Notes:

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

Rate Year: 2024

Line		Col 1	Col 2	Col 3	Line
		Allocation Factor to High Voltage (Rate Year)	Allocation Factor to Low Voltage (Rate Year)	Reference	
1		36.14%	63.86%	24-Allocators, L. 133 and 134	1
Rate Base					
Line	Description	High Voltage	Low Voltage	Total	Reference
<u>Plant</u>					
100	Transmission Functional Plant	\$5,366,128,911	\$10,292,526,380	\$15,658,655,291	7-PlantInService, L. 212 and 312, col 13
101	Common + General + Intangible Plant	\$296,164,333	\$568,059,258	\$864,223,590	7-PlantInService, L. 401, col 4 and 5
102	Abandoned or Cancelled Projects	\$0	\$0	\$0	8-AbandonedProject, Lines 100 and 101, Col 11
103	Total Plant	\$5,662,293,244	\$10,860,585,638	\$16,522,878,881	Sum of Lines 100 to 102
<u>Working Capital</u>					
104	Materials and Supplies	\$36,813,316	\$70,609,937	\$107,423,252	13-WorkCap, L. 112, col 3 and col 4
105	Prepayments	\$23,724,122	\$41,925,074	\$65,649,196	Line 1 * 13-WorkCap, L. 217, col 5
106	Cash Working Capital	\$36,499,433	\$64,261,480	\$100,760,914	(Line 200 + line 200a + Line 201) / 8
107	Total Working Capital	\$97,036,871	\$176,796,491	\$273,833,362	Sum of Lines 104 to 106
<u>Accumulated Depreciation Reserve</u>					
108	Transmission Depreciation Reserve	(\$1,335,108,848)	(\$2,339,443,379)	(\$3,674,552,227)	10-AccDep, L. 212 and L. 312, col 13
109	Common + General + Intangible Depreciation Reserve	(\$108,972,181)	(\$209,014,556)	(\$317,986,737)	10-AccDep, L. 401 , col 4 and col 5
110	Total Accumulated Depreciation Reserve	(\$1,444,081,029)	(\$2,548,457,935)	(\$3,992,538,964)	Line 108 + Line 109
111	Accumulated Deferred Income Taxes	(\$751,104,070)	(\$1,327,344,935)	(\$2,078,449,004)	Line 1 * 1-BaseTRR, L. 111c
112	Customer Advances	(\$57,509,474)	(\$101,630,270)	(\$159,139,745)	Line 1 * 1-BaseTRR, L. 112
113	Unfunded Reserves	(\$48,889,445)	(\$86,397,025)	(\$135,286,470)	Line 1 * 1-BaseTRR, L. 113
114	Other Regulatory Assets or Liabilities	\$0	\$0	\$0	Line 1 * 1-BaseTRR, L. 114
115	CWIP Incentive	\$0	\$0	\$0	Line 1 * 1-BaseTRR, L. 115
116	Rate Base	\$3,457,746,096	\$6,973,551,963	\$10,431,298,059	Sum of Lines 103, 107, 110 and Lines 111 to 115

Prior Year Transmission Revenue Requirement							
Line	Description	High Voltage	Low Voltage	Total	Reference	Notes	Line
200	O&M Expense	\$228,255,872.26	\$403,371,900	\$631,627,772	Line 1 * (18-OandM, L. 100, col 15 - L. 114, col 15)		200
200a	O&M Expense from Transmission of Electricity by Others	\$ 1,154,774	\$120,565	\$1,275,339	WP_26-WholesaleTRRs, L. 100, Col 3 and Col 4		200a
201	A&G Expense	\$62,584,820	\$110,599,379	\$173,184,199	Line 1 * 1-BaseTRR, L. 501		201
202	Network Upgrade Interest Expense	\$630,731	\$1,114,623	\$1,745,354	Line 1 * 1-BaseTRR, L. 502		202
203	Depreciation Expense (incl. Common + General + Intangible)	\$159,747,437	\$326,232,084	\$485,979,522	11-Depreciation, (L. 100, col 13 + L. 200, col 4), (L. 101, col 13 + L. 200, Col 5)		203
204	Depreciation rate adjustment	\$23,626,286	\$41,752,178	\$65,378,464	Line 1 * 1-BaseTRR, L. 504		204
205	Abandoned or Cancelled Projects Amortization Expense	\$0	\$0	\$0	8-AbandonedProject, Lines 100 and 101, Col 7 (Line 116 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedProject, L. 100 and L. 101, col 7)		205
206	Return on Capital	\$273,293,477	\$551,175,885	\$824,469,363	11)		206
207	Other Taxes	\$49,714,014	\$87,854,196	\$137,568,210	Line 1 * 1-BaseTRR, L. 507		207
208	Income Taxes	\$76,767,439	\$135,662,787	\$212,430,227	Line 1 * 1-BaseTRR, L. 508		208
209	Revenue Credits	(\$18,528,919)	(\$23,004,510)	(\$41,533,429)	Negative, 20-RevenueCredits, L. 100, col 5 + L. 1001, col 3 and L. 100, col 6 + L. 1001, col 4.	Note 1	209
210	NP&S Credit	(\$7,177,167)	(\$12,683,430)	(\$19,860,597)	Line 1 * 1-BaseTRR, L. 510		210
211	Amortization and Regulatory Debits/Credits	\$0	\$0	\$0	Line 1 * 1-BaseTRR, L. 511		211
212	Total without FF, Uncollectibles, and South Georgia	\$850,068,766	\$1,622,195,659	\$2,472,264,425	Sum of Lines 200 to Line 211		212
213	Total SFGR Tax and Franchise Fees	\$6,711,143	\$12,806,948	\$19,518,091	Line 212 * (1-BaseTRR, L. 513 + L. 514)		213
214	Self-Insurance including SFGR tax and Franchise, w/o Uncollectibles	\$37,975,001.28	\$67,109,109.94	\$105,084,111	Line 1 * 1-BaseTRR, L. 521		214
215	ITRR	\$126,422,682	\$223,413,124	\$349,835,806	Line 1 * 1-BaseTRR, L. 601		215
216	True-up Adjustment	(\$63,479,671)	(\$112,180,753)	(\$175,660,424)	Line 1 * 1-BaseTRR, L. 602		216
217	Wholesale Base TRRs	\$957,697,921	\$1,813,344,089	\$2,771,042,009	Sum of Lines 212 to Line 216		217
218	Wholesale TRBAA	(\$286,211,944)	(\$131,125,662)	(\$417,337,606)	ER23-2968-000		218
219	Standby Revenue Credit	(\$3,452,488)	(\$6,101,209)	(\$9,553,697)	Negative, Line 1 * (29-RetailRates-1, L. 118, col (A) * 50%		219
220	Total Wholesale TRRs	\$668,033,488	\$1,676,117,217	\$2,344,150,706	Sum of Lines 217 to Line 219		220

Notes:

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

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Schedule 27-WholesaleRates**Calculation of PG&E Wholesale Rates****Rate Year: 2024****Input cells are shaded gold**

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
Calculation of High Voltage Access Charge					
100	High Voltage TRR	\$668,033,488	26-WholesaleTRRs, L. 220, col 1		100
101	Gross Load (MWh)	90,745,268	28-GrossLoad, L. 104 / 1000		101
102	High Voltage Access Charge (\$/MWh)	\$7.3616	Line 100 / Line 101		102
Calculation of Low Voltage Access Charge					
200	Low Voltage TRR	\$1,676,117,217	26-WholesaleTRRs, L. 220, col 2		200
201	Gross Load (MWh)	90,745,268	28-GrossLoad, L. 104 / 1000		201
202	Low Voltage Access Charge (\$/MWh)	\$18.4706	Line 200 / Line 201		202

Notes:

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Schedule 28-GrossLoad**Calculation of Gross Load at the CAISO Interface (Area Out)**

Rate Year: 2024

Input cells are shaded gold**Instructions:**

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

Line	Description	Values	Source	Notes	Line
100	Energy at generator (kWh)	92,949,169,392	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)	89,721,974,231	Line 100 * Line 101		102
103	Helms Pumped Storage: Pumping Load (10 Yr Avg) (kWh)	1,023,293,370	WP_28-GrossLoad 6, L. 110		103
104	Gross Load at Area Out (kWh)	90,745,267,601	Line 102 + Line 103		104

105	Gross Load Forecast was Approved on:	9/20/2023		105
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Notes:

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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

<u>Line</u>	<u>Code</u>	<u>Class Name</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>			
			Note 1 Adjusted 12-CP <u>Cost Allocation</u>	Note 2 Forecast Billing <u>Determinants</u>	Billing <u>Units</u>	Retail <u>Rate</u>	Billing <u>Units</u>	Note 3 Annual Sales (kWh)	= col 1/col 4 Average Rate (\$/kWh)	<u>Line</u>
100	RES-	Residential	\$1,304,561,911	27,666,722,782 kWh		\$0.04715 /kWh		27,666,722,782	\$0.04715	100
101	A1/B1-	Small L&P	\$266,267,552	8,074,913,236 kWh		\$0.03297 /kWh		8,074,913,236	\$0.03297	101
102	A10/B10-	Medium L&P		29,336,261 kW-mo				7,953,343,255	\$0.03687	102
103	E19/B19-	At Transmission		132,962 kW-mo				51,486,492	\$0.02581	103
104	E19/B19-	At Primary		3,431,810 kW-mo				1,313,285,739	\$0.02612	104
105	E19/B19-	At Secondary		33,609,673 kW-mo				12,722,209,440	\$0.02641	105
106	Medium Light and Power		\$664,807,412	66,510,706 kW-mo		\$10.00 /kW-mo				106
107	STL-	Streetlights	\$6,990,127	253,429,733 kWh		\$0.02758 /kWh		253,429,733	\$0.02758	107
108	AGA-	AG: A Schedules		115,953,240 kWh				115,953,240	\$0.03108	108
109	AGB/C-	AG: B Schedules		5,396,087,006 kWh				5,396,087,006	\$0.03108	109
110	Agriculture		\$171,302,467	5,512,040,246 kWh		\$0.03108 /kWh				110
111	E20/B20-	At Transmission		11,234,365 kW-mo				5,813,304,545	\$0.02341	111
112	E20/B20-	At Primary		13,735,879 kW-mo				6,366,762,979	\$0.02613	112
113	E20/B20-	At Secondary		4,130,441 kW-mo				1,802,238,689	\$0.02776	113
114	Schedule E-20		\$352,467,999	29,100,685 kW-mo		\$12.11 /kW-mo				114

115	STB/SB-	At Transmission	8,514,190 kW-mo		509,584,664	\$0.03387	115	
116	STB/SB-	At Primary	1,279,798 kW-mo	50% Volumetric Charge \$0.01769 /kWh	17,656,940	\$0.08789	116	
117	STB/SB-	At Secondary	71,329 kW-mo	50% Reservation Charge \$1.14 /.85*kW-mo	12,693,664	\$0.02314	117	
118	<u>Standby Service</u>		\$19,107,395	9,865,317 kW-mo		539,935,268	\$0.03539	118
119	Total	Rate Design:	\$2,785,504,863			78,069,672,405	\$0.03568	119

Notes:

- 1) Adjusted 12-CP Cost Allocations are from 29-RetailRates-2, col 8.
- 2) Forecast kWh Billing Determinates are from 29-RetailRates-2, col 2. Forecast kW-mo. Billing Determinants are detailed in WP_29-RetailRates 8 (A-10, E-19, E-20 and Standby Reservation).
- 3) Forecast kWh Annual Sales are from 29-RetailRates-2, col 2.

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Schedule 29-RetailRates-2

Proposed Allocations & Revenues

Rate Design Calculations Based on 12-CP Method

Input cells are shaded gold

Current Year for Forecast Billing Determinants

5

Yr. Historical Avg.

Line	Code	Class Name	Col 1 Note 1 Recorded Avg. 5-Year Historical (kWh)	Col 2 Note 2 Forecast Sales (kWh)	Col 3 Note 3 Recorded Avg. 5-Year Historical (kW)	Col 4 = (col 2/col 1) * col 3 Coincident Demands Scaled to (kW)	Col 5 Note 4 Demand Loss Factors	Col 6 = col 4 * col 5 Coincident Demands (adjusted for losses) (kW)	Col 7 = col 6 / sum col 6 Percent of Coin. Peak (w/losses)	Col 8 Adjusted Cost Alloc. Factors (w/standby) scale to 100%	Col 9 = col 7 * TRR Adjusted 12-CP Cost Allocation (\$)	Line
100	RES-	Residential	28,324,881,434 MARL Sales: 247,623	27,666,722,782	72,804,376	71,112,689 1.13848		80,960,333	47.16%	46.83%	\$1,304,561,911	100
101	A1/B1-	Small L&P	7,894,149,035	8,074,913,236	14,189,533	14,514,452 1.13848		16,524,405	9.63%	9.56%	\$266,267,552	101
102	A10/B10-	Medium L&P	7,966,618,509	7,953,343,255	13,725,150	13,702,279 1.13848		15,599,763				102
103	E19/B19-	At Transmission	34,870,989	51,486,492	53,041	78,314 1.04351		81,722				103
104	E19/B19-	At Primary	1,093,932,619	1,313,285,739	1,728,428	2,075,009 1.07414		2,228,858				104
105	E19/B19-	At Secondary	11,986,113,745	12,722,209,440	19,320,823	20,507,361 1.13848		23,347,208				105
106	Medium Light and Power		21,081,535,862	22,040,324,926	34,827,442	36,362,963		41,257,551	24.03%	23.87%	\$664,807,412	106
107	STL-	Streetlights	263,068,245	253,429,733	395,529	381,037 1.13848		433,803	0.25%	0.25%	\$6,990,127	107
108	AGA-	AG: A Schedules	506,813,498	115,953,240	790,422	180,840 1.13848		205,882				108
109	AGB/C-	AG: B Schedules	5,899,743,053	5,396,087,006	10,011,680	9,156,992 1.13848		10,425,046				109
110	Agriculture		6,406,556,550	5,512,040,246	10,802,103	9,337,831		10,630,929	6.19%	6.15%	\$171,302,467	110
111	E20/B20-	At Transmission	5,923,307,582	5,813,304,545	8,550,471	8,391,678 1.04351		8,756,795				111
112	E20/B20-	At Primary	6,422,710,754	6,366,762,979	9,540,144	9,457,041 1.07414		10,158,223				112
113	E20/B20-	At Secondary	2,223,333,288	1,802,238,689	3,206,289	2,599,024 1.13848		2,958,936				113
114	Schedule E-20/B-20		14,569,351,623	13,982,306,213	21,296,903	20,447,743		21,873,953	12.74%	12.65%	\$352,467,999	114
115	Total - Full Requirements		78,539,542,749	77,529,737,136	154,315,886	152,156,716		171,680,974	100.00%	99.31%	\$2,766,397,468	115
116	STB/SB-	At Transmission	495,356,256	509,584,664	598,446	615,635 1.04351		642,421				116
117	STB/SB-	At Primary	21,356,210	17,656,940	29,301	24,226 1.07414		26,022				117
118	STB/SB-	At Secondary	2,431,135	12,693,664	3,686	19,248 1.13848		21,914				118
119	Standby		519,143,600	539,935,268	631,433	659,109		690,357		0.69%	\$19,107,395	119
120	Totals - Retail		79,058,686,350	78,069,672,405	154,947,320	152,815,825		172,371,331	100.00%	\$2,785,504,863	120	
121	Source: Base Transmission Revenue Requirement (TRR) 1-BaseTRR, L. 704 = \$2,785,504,863											121

Notes:

- 1) Recorded sales (kWh) and 5-Year Average are from WP_29-RetailRates 4; 5; and 5a.
2) Forecast kWh Billing Determinates are from WP_29-RetailRates 8 and 9 and approved by the CPUC in D.19-02-023.
3) Recorded monthly contribution coincident system peak (12-CP) data (kW) and 5-Year Average are from WP_29-RetailRates 3; 3a; and 4.
4) Demand loss factors are based on system losses at PG&E's Transmission, Primary and Secondary Distribution voltage levels of service.
5) 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.
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Schedule 30-WFSelfInsurance

Wildfire Self-Insurance

Input cells are shaded gold

Rate Year: 2024

Prior Year: 2022

Rate Year Electric Transmission Network Wildfire Self-Insurance Revenue Requirement

Col 1 <u>Line</u>	Description	Col 2 <u>Amount</u>	Col 3 <u>Source</u>	Line
Wildfire Self-Insurance Initial Funding- See Note 1				
100	Annual Wildfire Self-insurance Initial Funding on Electric Basis	\$ 500,000,000	WP_30-WFSelfinsurance 1, Line 100	100
101	Network Transmission Plant Factor (Total Electric)	20.85% 24-Allocators, Line 119		101
102	Electric Transmission Network Wildfire Self-insurance Initial Funding	\$ 104,260,989	Line 100 * Line 101	102
Wildfire Self-Insurance Initial Funding Catch Up Related to 2024 Suspension, If Applicable- See Note 2				
103	Annual Wildfire Self-insurance Initial Funding on Electric Basis	\$ -	TO21 RY 2024, Schedule 30-WFSelfinsurance, Line 100, Col 2	103
104	Number of months of Suspension	-		104
105	Network Transmission Plant Factor (Total Electric)	20.85% 24-Allocators, Line 119		105
106	Electric Transmission Network Wildfire Self-Insurance Initial Funding Catch Up Related to 2024 to be included in 2025 Rates	\$ -	Line 103 / 12 * Line 104 * Line 105	106
107	Total Electric Transmission Network Wildfire Self-Insurance Initial Funding	\$ 104,260,989	Line 102 + Line 106	107
Wildfire Self-Insurance Replenishment Funding				
200	Prior Year wildfire injuries and damages expenses covered by wildfire self-insurance on electric basis	\$ -	WP_19-AandG 1, Line XX	200
201	Prior Year wildfire related outside legal fees covered by wildfire self-insurance on electric basis	\$ -	WP_19-AandG 1, Line XX	201
202	Other Prior Year applicable self-insurance costs on electric basis - See Note 3	\$ -	WP_30-WFSelfinsurance 1, Line 300, Col 3	202
203	Less: Deductible on electric basis (shows as negative #)	\$ -	WP_30-WFSelfinsurance 1, Line 400, Col 2	203
204	Net Prior Year wildfire liability related expenses on electric basis	\$ -	Lines 200 + 201 + 202 + 203	204
205	Network Transmission Plant Factor (Total Electric)	20.85% 24-Allocators, Line 119		205
206	Net Electric Transmission Network share of wildfire liability related expenses	\$ -	Line 204 * Line 205	206
207	Less: Investment income, net of fees, allocated to electric transmission network (show as negative #), including carry over amounts not previously included in determining replenishment funding - See Note 4	\$ -	WP_30-WFSelfinsurance 1, Line 214, Col 6	207
208	Calculated Electric Transmission Network wildfire self-insurance replenishment funding	\$ -	Line 206 + Line 207 If Line 208 > \$0, Line 209 = Line 208.	208
209	Final Rate Year Electric Transmission Network Wildfire Self-Insurance Replenishment Funding	\$ -	If Line 208 < = \$0, Line 209 = \$0.	209

Notes:

- 1 The initial wildfire funding contribution in 2024 and 2025 to achieve electric transmission network's share of the \$1 billion of available wildfire self-insurance over two years.
- 2 2024 initial wildfire funding contribution catch up in 2025 for electric transmission network's share of wildfire self-insurance initial funding if FERC suspends the TO21 Formula Rate beyond January 1, 2024.
- 3 Other applicable self-insurance costs refer to costs that are reimbursable under regular commercial policies but not recorded in Account 923 and 925.
- 4 The monthly total investment income earned for the captive will be allocated to CPUC and FERC jurisdictional customers based on their respective self-insurance balance at the beginning of the month in the captive.

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Schedule 31-COO**Cost of Ownership Rates****Input cells are shaded gold****Rate Year: 2024****1) Monthly Cost of Ownership Rates**

<u>Line</u>			<u>Source</u>	<u>Line</u>
100		Monthly Customer Financed Cost of Ownership Rate:	0.62% Line 216	100
101		Monthly Utility Financed Cost of Ownership Rate:	1.41% Line 310	101

2) Calculation of the Customer Financed Cost of Ownership Rates

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
200	Total Transmission O&M	\$632,903,111	1-BaseTRR, Line 500	200
201	Total A&G Excluding Franchise Expense	\$173,184,199	1-BaseTRR, Line 501	201
202	Total Other Taxes (Property, Payroll, and Business)	\$137,568,210	1-BaseTRR, Line 507	202
203	Total Self-Insurance w/o SFGR Tax and Franchise Tax	\$104,260,989	1-BaseTRR, Line 519	203
204	Total Network Transmission CGI Depreciation Expense	\$53,690,991	11-Depreciation, Line 200, Col 3	204
205	Return	\$824,469,363	1-BaseTRR, Line 506	205
206	Federal and State Income Tax Allowable	\$212,430,227	1-BaseTRR, Line 508	206
207	Total Transmission Return and Income Tax	\$1,036,899,589	Line 205 + Line 206	207
208	Gross Transmission General and Common Plant	\$864,223,590	1-BaseTRR, Line 101	208
209	Total Gross Transmission Plant in Service including CGI	\$16,522,878,881	1-BaseTRR, Line 103	209
210	Transmission General and Common Plant Return and Income Tax	\$54,234,682	Line 207 * (Line 208 / Line 209)	210
211	Transmission Revenue Requirement with Capital Contribution w/o Franchise & SFGR Tax Requirement	\$1,155,842,182	Sum of Lines 200 through Line 204 + Line 210	211
212	Franchise & SFGR Tax Requirement	\$9,125,170	Line 211 * (1-BaseTRR, Line 513 + 1-BaseTRR, Line 514)	212
213	Transmission Revenue requirement with Capital Contribution and Franchise & SFGT Tax Requirement	\$1,164,967,352	Line 211 + Line 212	213
214	Transmission Functional Gross Plant	\$15,658,655,291	1-BaseTRR, Line 100	214
215	Annual Transmission Carrying Percentage with Capital Contribution and Franchise Fee and SFGR Tax Requirement	7.44%	Line 213 / Line 214	215
216	Monthly Transmission Carrying Percentage with Capital Contribution and Franchise & SFGR Tax Requirement	0.62%	Line 214 / 12 months	216

3) Calculation of the Utility Financed Cost of Ownership Rates

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
300	Total Transmission O&M	\$632,903,111	1-BaseTRR, Line 500	300
301	Total A&G Excluding Franchise Expense	\$173,184,199	1-BaseTRR, Line 501	301
302	Total Other Taxes (Property, Payroll, and Business)	\$137,568,210	1-BaseTRR, Line 507	302
303	Total Self-Insurance w/o SFGR Tax and Franchise Tax	\$104,260,989	1-BaseTRR, Line 519	303
304	Total Network Transmission Depreciation Expense including CGI	\$551,357,986	1-BaseTRR, Line 503 + 1-BaseTRR, Line 504	304
305	Return	\$824,469,363	1-BaseTRR, Line 506	305
306	Federal and State Income Tax Allowable	\$212,430,227	1-BaseTRR, Line 508	306
307	Franchise & SFGR Tax Requirement	\$20,812,129	Sum of Lines 300 through Line 306 * (1-BaseTRR, Line 513 + 1-BaseTRR, Line 514)	307
308	Transmission Functional Gross Plant	\$15,658,655,291	1-BaseTRR, Line 100	308
309	Annual Transmission Carrying Percentage without Capital Contribution	16.97%	Sum of Lines 300 through Line 307 / Line 308	309
310	Monthly Transmission Carrying Percentage without Capital Contribution	1.41%	Line 309 / 12 months	310

Notes:

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Schedule 32-CWIP Incentive**CWIP Incentive - Recorded CWIP for Projects Approved for CWIP Incentive****Input cells are shaded gold****Prior Year: 2022**

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

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

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	
<u>Line</u>			Total Eligible CWIP (from below):	2021 <u>Dec</u>	2022 <u>Jan</u>	2022 <u>Feb</u>	2022 <u>Mar</u>	2022 <u>Apr</u>	2022 <u>May</u>	2022 <u>Jun</u>	2022 <u>Jul</u>	2022 <u>Aug</u>	2022 <u>Sep</u>	2022 <u>Oct</u>	2022 <u>Nov</u>	2022 <u>Dec</u>	13-Month Average	<u>Line</u>
	<u>Project</u>	<u>Description</u>	<u>% of CWIP Eligible</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>		
100				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Line 100	
200															200	
201															201	

Notes:

1) PG&E did not receive Commission approval for CWIP Incentive treatment for any projects to be included in 2022.

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