

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

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

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**Attachment 2: Model**

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**FORMATTING:**

**Shading**

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

**Number Format**

Excel “Currency” number format is used.

**Reference Order**

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

**Workpaper Naming Conventions**

Workpaper names are prefaced with “WP\_” followed by the schedule name to which it corresponds (e.g.: WP\_18-O&M). If workpapers in support of a Schedule come from different sources or support distinctly different sections of a Schedule, the workpaper name includes a short description suffix (e.g.: WP\_25-RFandUFactors\_FF, where FF describes Franchise Fees).

**Workpaper Tabs and Structure**

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

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

**REFERENCES:**

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

Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 1-BaseTRR

Base Transmission Revenue Requirement				Rate Year: 2022	
Input cells are shaded gold				Prior Year: 2020	
1) Rate Base					
Line	Description	Values	Source	Notes	Line
	<u>Plant</u>				
100	Transmission Plant	\$13,772,414,947	7-PlantInService, L. 112, col 13	End of Year Value	100
101	Common + General + Intangible Plant	\$1,293,706,115	7-PlantInService, L. 701, col 1	End of Year Value	101
102	Abandoned Plant	(\$4,349,368)	8-AbandonedPlant, L. 102, col 11	End of Year Value	102
103	Total Plant	\$15,061,771,694	Sum of Lines 100 to 102		103
	<u>Working Capital</u>				
104	Materials and Supplies	\$81,295,879	13-WorkCap, L. 112, col 2	End of Year Value	104
105	Prepayments	\$75,973,874	13-WorkCap, L. 217, col 5	End of Year Value	105
106	Cash Working Capital	\$89,694,358	(Line 500 + Line 501) / 10		106
107	Total Working Capital	\$246,964,111	Sum of Lines 104 to 106		107
	<u>Accumulated Depreciation Reserve</u>				
108	Transmission Depreciation Reserve	(\$3,255,525,836)	10-AccDep, L. 112, col 13	Negative End of Year Value	108
109	Common + General + Intangible Depreciation Reserve	(\$441,004,471)	10-AccDep, L. 701, col 1	Negative End of Year Value	109
110	Total Accumulated Depreciation Reserve	(\$3,696,530,307)	Line 108 + Line 109		110
111 a	Accumulated Deferred Income Taxes	(\$1,467,672,294)	14-ADIT, L. 104, col 2	End of Year Value	111 a
111 b	Excess Accumulated Deferred Income Taxes	(\$557,630,114)	17-RegAssets-1, L. 201	End of Year Value	111 b
111 c	Total Excess and Accumulated Deferred Income Taxes	(\$2,025,302,408)	Line 111a + Line 111b	End of Year Value	111 c
112	Network Upgrade Credits (Customer Advances)	(\$200,840,151)	15-NUC, L. 103	Negative End of Year Value	112
113	Unfunded Reserves	(\$64,421,528)	16-UnfundedReserves, L. 101, col 2	End of Year Value	113
114	Other Regulatory Assets or Liabilities	\$0	17-RegAssets-1, L. 100	End of Year Value	114
115	Rate Base	\$9,321,641,411	Sum of Lines 103, 107, 110 and Lines 111c to 114		115
2) ROE and Capitalization Calculations					
Line	Description	Values	Source	Notes	Line
	<u>Debt</u>				
200	Long Term Debt Amount	\$ 31,631,929,800	5-CostofCap-1, L. 110		200
201	Long Term Debt Cost Percentage	3.07%	5-CostofCap-3, L. 114		201
202	Cost of Long Term Debt	\$971,100,245	Line 200 * Line 201		202
	<u>Preferred Stock</u>				
203	Preferred Stock Amount	\$252,054,300	5-CostofCap-1, L. 114		203
204	Preferred Stock Cost Percentage	5.52%	5-CostofCap-4, L. 106		204
205	Cost of Preferred Stock	\$13,916,319	Line 203 * Line 204		205
	<u>Equity</u>				
206	Common Stock Equity Amount	\$ 25,261,877,371	5-CostofCap-1, L. 120		206
207	Total Capital	\$57,145,861,471	Line 200 + Line 203 + Line 206		207
	<u>Capital Percentages</u>				
208	Long Term Debt Capital Percentage	49.75%	Set at 49.75	Global Settlement Value	208
209	Preferred Stock Capital Percentage	0.50%	Set at 0.5%	Global Settlement Value	209
210	Common Stock Capital Percentage	49.75%	Set at 49.75	Global Settlement Value	210
	<u>Annual Cost of Capital Components</u>				
211	Long Term Debt Cost Percentage	3.07%	Line 201		211
212	Preferred Stock Cost Percentage	5.52%	Line 204		212
213	Total Return on Common Equity	10.45%	Sum Lines 214 and 215		213
214	PG&E Return on Common Equity	10.45%	PG&E ROE	Note 1	214
215	FERC ISO Participation Incentive Adder	0.00%		Note 2	215
	<u>Calculation of Cost of Capital Rate</u>				
216	Weighted Cost of Long Term Debt	1.53%	Line 208 * Line 211		216
217	Weighted Cost of Preferred Stock	0.03%	Line 209 * Line 212		217
218	Weighted Cost of Common Stock	5.20%	Line 210 * Line 213		218
219	Cost of Capital Rate	6.75%	Sum of Lines 216 to 218		219
220	Equity Rate of Return Including Common and Preferred Stock	5.23%	Line 217 + Line 218		220
221	FERC Participation Incentive Rate of Return	0.00%	Line 210 * Line 215		221
222	Return on Capital: Rate Base times Cost of Capital Rate	\$629,565,558	Line 219 * Line 115		222
223	Remove Return on Abandoned Plant from FERC Participation Incentive	\$0	Line 102 * Line 221		223
224	Total Return on Capital	\$629,565,558	Line 222 - Line 223		224
3) Other Taxes					
Line	Description	Values	Source	Notes	Line
	<u>Property Taxes</u>				
300	Sub-Total Local Taxes	\$354,866,840	FF1 263, L. 13, col i		300
301	Property Tax Allocation Factor	29.33%	24-Allocators, L. 141		301
302	Total Transmission Property Taxes	\$104,070,773	Line 300 * Line 301		302
	<u>Payroll Tax Expense</u>				
303	Fed Ins Cont Amt -- Current	\$84,488,679	FF1 263, L. 1, col i		303
304	CA SUI Current	\$5,002,474	FF1 263, L. 9, col i		304
305	Fed Unemp Tax Act- Current	\$751,942	FF1 263, L. 3, col i		305
306	Business Taxes	\$15,607,923	WP_1-BaseTRR_Pyrl_Tax 2, L. 106		306
307	SF Pyrl Exp Tx	\$1,433,012	WP_1-BaseTRR_Pyrl_Tax 2, L. 107		307
308	Total Electric Payroll Tax Expense	\$107,284,030	Sum of Lines 303 to 307		308
309	Network Transmission Labor as a % of Total Electric Labor Allocation Factor	13.65%	24-Allocators, L. 112		309
310	Total Transmission Payroll Tax Expense	\$14,645,514	Line 309 * Line 308		310

Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 1-BaseTRR

Base Transmission Revenue Requirement				Rate Year: 2022
Input cells are shaded gold				Prior Year: 2020
311	Total Other Taxes	\$118,716,287	Line 302 + Line 310	311
4) Income Taxes				
Line	Description		Source	Notes
400	Federal Income Tax Rate	21.00%	22-TaxRates, L. 100	
401	State Income Tax Rate	8.84%	22-TaxRates, L. 101	
402	Composite Tax Rate	27.98%	(Line 400 + Line 401) - (Line 400 * Line 401)	
Calculation of Flowthrough and Permanent Tax Deductions (FPD):				
403	Book Depreciation of AFUDC Equity Book Basis	10,016,517	WP_1-BaseTRR_Tax 1, L. 100	
404	Flowthrough and Permanent Tax Deductions	\$10,016,517	Line 403	
Calculation of Credits and Other (CO):				
405	Amortization of Excess Deferred Tax Liability	(9,714,317)	WP_1-BaseTRR_Tax 3, L. 100	Note 3
406	Federal and State Tax Credits	(674,617)	WP_1-BaseTRR_Tax 2, L. 103	
407	Credits and Other	(\$10,388,934)	Line 405 + Line 406	
408	Income Taxes:	\$178,776,517	Line 409	
409	Income Taxes = [((RB * ER) + FPD - RAP) * (CTR/(1 – CTR))] + CO/(1 – CTR)]			
Where:				
410	RB = Rate Base	\$9,321,641,411	Line 115	
411	ER = Equity Rate of Return Including Common and Preferred Stock	5.23%	Line 220	
412	CTR = Composite Tax Rate	27.98%	Line 402	
413	CO = Credits and Other	(\$10,388,934)	Line 407	
414	FPD = Flowback and Permanent Tax Deductions	\$10,016,517	Line 404	
415	RAP = Return on Abandoned Plant From CAISO Participation Incentive	\$0	Line 223	
5) Prior Year Transmission Revenue Requirement				
Line	Description	Values	Source	Notes
Prior Year TRR Components				
500	O&M Expense	\$616,258,249	18-OandM, L. 100, col 15	
501	A&G Expense	\$280,685,333	19-AandG, L. 221	
502	Network Upgrade Interest Expense	\$6,397,845	15-NUC, L. 106	
503	Depreciation Expense (incl. Common + General + Intangible)	\$490,683,781	11-Depreciation, L. 102, col 13 + L. 500, col 1	
504	Depreciation Expense - Rate Adjustment	(\$20,209,290)	11-Depreciation, L. 902	
505	Abandoned Plant Amortization Expense	\$31,085,124	8-AbandonedPlant, L. 102, col 7	
506	Return on Capital	\$629,565,558	Line 224	
507	Other Taxes	\$118,716,287	Line 311	
508	Income Taxes	\$178,776,517	Line 408	
509	Revenue Credits	(\$10,515,263)	20-RevenueCredits, L. 100, col 7	Negative Value
510	NP&S Credit	(\$14,850,833)	21-NPandS, L. 403	Negative Value
511	Amortization and Regulatory Debits/Credits	\$0	17-RegAssets-1, L. 102	Note 4
512	Total without FF, Uncollectibles, and South Georgia	\$2,306,593,309	Sum of Lines 500 to Line 511	
SFGR Tax and Franchise Fees				
513	Franchise Fees Factor	0.7251%	25-RFandUFactors, L. 400	
514	SFGR Tax Factor	0.0272%	25-RFandUFactors, L. 401	
515	Total SFGR Tax and Franchise Fees	\$17,352,142	Line 512 * (Line 513 + Line 514)	
516	Prior Year TRR	\$2,323,945,451	Line 512 + Line 515	
6) Wholesale Base Transmission Revenue Requirement				
Line	Description	Values	Source	Notes
600	Prior Year TRR	\$2,323,945,451	Line 516	
601	ITRR	\$338,999,653	2-ITRR, L. 209	
602	Annual True-up Adjustment	\$136,134,084	4-ATA, L. 400	
603	Wholesale Base Transmission Revenue Requirement	\$2,799,079,188	Sum of Lines 600 to Line 602	
7) Base Transmission Revenue Requirement				
Line	Description	Values	Source	Notes
700	Uncollectibles Factor	0.3010%	25-RFandUFactors, L. 402	
701	Uncollectibles Expense	\$8,426,493	Line 700 * Line 603	
702	Retail (South Georgia) Tax Adjustment	\$4,762,651	23-RetailSGTax, L. 305, col 3	
703	Wholesale Base Transmission Revenue Requirement	\$2,799,079,188	Line 603	
704	Retail Base Transmission Revenue Requirement	\$2,812,268,332	Sum of Lines 701 to Line 703	

Notes:

1) Global Settlement Value. The ROE is inclusive of all ROE-related incentives, current or future, during the Term of this Settlement.

2) Global Settlement Value. Per Settlement, no additional CAISO incentive to be added to the ROE of 10.45% during the Term of this Settlement.

3) The 'Amortization of Excess Deferred Tax Liability' amount was included in the T019 Settlement filed on September 21, 2018 and approved by the Commission on December 20, 2018 in 165 FERC ¶ 61,244 (2018).

4) For FERC authorized Other Regulatory Assets in Section 1 of Schedule 17-RegAssets1, which are not otherwise recovered in O&M or A&G expenses.

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

Incremental Transmission Revenue Requirement

Rate Year: 2022  
Prior Year: 2020

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

Line	Description	Values	Source	Notes	Line
100	AFCR = Prior Year TRR / Net Plant				100
<b>Determination of Net Plant:</b>					
101	Transmission Plant:	\$13,772,414,947	7-PlantInService, L. 112, col 13		101
102	Transmission Dep. Reserve:	\$3,255,525,836	10-AccDep, L. 112, col 13		102
103	Net Plant:	\$10,516,889,111	Line 101 - Line 102		103
<b>Determination of AFCR:</b>					
104	Prior Year TRR wo RF&U:	\$1,633,885,622	1-BaseTRR, L. 512 - [75%*(1-BaseTRR, L. 500 + L. 501 )]		104
105	Less: Depreciation Expense	(\$374,389,091)	1-BaseTRR, L. 503 + L. 504 - 11-Depreciation, L. 500, col 1 (1-BaseTRR, L. 111c x 1-BaseTRR, L. 220) x (1+1-BaseTRR, L. 402/(1 - 1-BaseTRR, L. 402)) + (1-BaseTRR, L. 111c x 1-BaseTRR, L 216)		105
106	Less: Impact of ADIT	\$177,916,195			106
107	AFCR Applicable TRR	\$1,437,412,726	Line 104 + Line 105 + Line 106		107
108	AFCR:	13.67%	Line 107 / Line 103		108

2) Calculation of ITRR

Line	Description	Values	Source	Notes	Line
200	Forecast Plant Additions:	\$2,046,553,440	9-PlantAdditions, L. 124, col 6		200
201	AFCR:	13.67%	Line 108		201
202	AFCR prior to Deprec & ADIT Impacts	\$279,715,981	Line 200 * Line 201		202
203	Add: Depreciation Expense	\$57,923,233	9-PlantAdditions, L. 125, Col 3		203
204	Add: Impact of ADIT	(\$1,170,761)	14-ADIT, L. 728, Col 11		204
205	ITRR without RF&U:	\$336,468,453	Sum Line 202 to Line 204		205
206	Franchise Fees Factor	0.7251%	1-BaseTRR, L. 513		206
207	SFGR Tax Factor	0.0272%	1-BaseTRR, L. 514		207
208	Total SFGR Tax and Franchise Fees	\$2,531,200	Line 205 * (Line 207 + Line 206)		208
209	Incremental Forecast Period TRR:	\$338,999,653	Line 205 + Line 208		209

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

True-up Transmission Revenue Requirement

Prior Year: 2020

Input cells are shaded gold

1) Rate Base					
Line	Description	Values	Source	Notes	Line
<u>Plant</u>					
100	Transmission Plant	\$13,210,826,059	7-PlantInService, L. 113 col 13	13-Month Avg	100
101	Common + General + Intangible Plant	\$1,244,042,247	7-PlantInService, L. 702, col 1	BOY EOY Avg	101
102	Abandoned Plant	\$11,193,194	8-AbandonedPlant, L. 102, col 12	BOY EOY Avg	102
103	Total Plant	\$14,466,061,500	Sum of Lines 100 to 102		103
<u>Working Capital</u>					
104	Materials and Supplies	\$73,920,153	13-WorkCap, L. 113, col 2	13-Month Avg	104
105	Prepayments	\$57,289,466	13-WorkCap, L. 215, col 5	13-Month Avg	105
106	Cash Working Capital	\$89,694,358	(Line 400 + Line 401) / 10		106
107	Total Working Capital	\$220,903,977	Sum of Lines 104 to 106		107
<u>Accumulated Depreciation Reserve</u>					
108	Transmission Depreciation Reserve	(\$3,145,518,356)	10-AccDep, L. 113, col 13	Negative 13-Month Avg	108
109	Common + General + Intangible Depreciation Reserve	(\$425,136,379)	10-AccDep, L. 702, col 1	Negative BOY EOY Avg	109
110	Total Accumulated Depreciation Reserve	(\$3,570,654,735)	Line 108 + Line 109		110
111 a	Accumulated Deferred Income Taxes	(\$1,440,771,913)	14-ADIT, L. 108, col 2	Weighted Average	111 a
111 b	Excess Accumulated Deferred Income Taxes	(\$562,843,912)	17-RegAssets-1, L. 203	Weighted Average	111 b
111 c	Total Excess and Accumulated Statutory Deferred Income Taxes	(\$2,003,615,825)	Line 111a + Line 111b	Weighted Average	111 c
112	Customer Advances	(\$209,729,819)	15-NUC, L. 109	Negative BOY EOY Avg	112
113	Unfunded Reserves	(\$43,685,367)	16-UnfundedReserves, L. 100, col 2	BOY EOY Avg	113
114	Other Regulatory Assets or Liabilities	\$0	17-RegAssets, L. 101	BOY EOY Avg	114
115	Rate Base	\$8,859,279,731	Sum of Lines 103, 107, 110 and Lines 111c to 114		115

2) ROE and Capitalization Calculations

Instructions:

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

Line	Description	Values	Source	Notes	Line
200	Prior Year Return on Common Equity	10.45%	1-BaseTRR, L. 213	ROE from Schedule 1; if there are mid-year changes, a workpaper will be provided	200
<u>Calculation of Cost of Capital Rate</u>					
201	Weighted Cost of Long Term Debt	1.83%	(5-CostofCap-3, L. 113 / [(5-CostofCap-2, L. 100 - L. 101 + L. 102 + L. 103 + L. 104) - (sum L. 105 to L. 107)]) * 1-BaseTRR, L. 208	13-Month Avg	201
202	Weighted Cost of Preferred Stock	0.03%	1-BaseTRR, L. 217		202
203	Weighted Cost of Common Stock	5.20%	Line 200 * 1-BaseTRR, L. 210		203
204	Cost of Capital Rate	7.05%	Sum of Lines 201 to 203		204
205	Equity Rate of Return Including Common and Preferred Stock	5.23%	Line 202 + Line 203		205
206	FERC Participation Incentive Rate of Return	0.00%	1-BaseTRR, L. 221		
207	Return on Capital: Rate Base times Cost of Capital Rate	\$624,993,415	Line 204 * Line 115		207
208	Remove Return on Abandoned Plant from FERC Participation Incentive	\$0	Line 102 * Line 206		
209	Total Return on Capital	\$624,993,415	Line 207 - Line 208		

3) Income Taxes

Instructions:

1) Input the Prior Year Federal and State Income Tax Rates if they are different from the Rate Year Tax Rates.

Line	Description	Values	Source	Notes	Line
300	Federal Income Tax Rate	21.00%	22-TaxRates, L. 200		300
301	State Income Tax Rate	8.84%	22-TaxRates, L. 201		301
302	Composite Tax Rate	27.98%	(Line 300 + Line 301) - (Line 300 * Line 301)		302
303	Income Taxes:	\$169,386,565	Line 304		303
304	Income Taxes = [((RB * ER) + FPD - RAP) * (CTR/(1 – CTR))] + CO/(1 – CTR]				304
Where:					
305	RB = Rate Base	\$8,859,279,731	Line 115		305
306	ER = Equity Rate of Return Including Common and Preferred Stock	5.23%	Line 205		306
307	CTR = Composite Tax Rate	27.98%	Line 302		307
308	CO = Credits and Other	(\$10,388,934)	1-BaseTRR, L. 407		308
309	FPD = Flowback and Permanent Tax Deductions	\$10,016,517	1-BaseTRR, L. 404		309
310	RAP = Return on Abandoned Plant From FERC Participation Incentive	\$0	Line 208		

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

True-up Transmission Revenue Requirement

Prior Year: 2020

Input cells are shaded gold

4) True-up Transmission Revenue Requirement

Instructions:

1) Input the Annual True-up Adjustment that was included in the Prior Year's rates on Line 416 and input the Rate Year the ATA trued-up. (For example, if the Prior Year is 2021, then the ATA that was included in the 2021 rates was the ATA for 2019.)

Line	Description	Values	Source	Notes	Line
	<u>Prior Year TRR Components</u>				
400	O&M Expense	\$616,258,249	1-BaseTRR, L. 500		400
401	A&G Expense	\$280,685,333	1-BaseTRR, L. 501		401
402	Network Upgrade Interest Expense	\$6,397,845	1-BaseTRR, L. 502		402
403	Depreciation Expense (incl. Common + General + Intangible)	\$490,683,781	1-BaseTRR, L. 503		403
404	Abandoned Plant Amortization Expense	\$31,085,124	8-AbandonedPlant, L. 102, col 7		404
405	Return on Capital	\$624,993,415	Line 209		405
406	Other Taxes	\$118,716,287	1-BaseTRR, L. 507		406
407	Income Taxes	\$169,386,565	Line 303		407
408	Revenue Credits	(\$10,515,263)	1-BaseTRR, L. 509	Negative Value	408
409	NP&S Credit	(\$14,850,833)	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	\$2,312,840,503	Sum Lines 400 to 410		411
	<u>SFGR Tax and Franchise Fees</u>				
412	Franchise Fees Factor	0.7251%	1-BaseTRR, L. 513		412
413	SFGR Tax Factor	0.0272%	1-BaseTRR, L. 514		413
414	Total SFGR Tax and Franchise Fees	\$17,399,139	Line 411 * ( Line 412 + Line 413)		414
415	Total with SFGR Tax and Franchise Fees	\$2,330,239,642	Line 411 + Line 414		415
	<u>Annual True-up Adjustment</u>				
416	ATA that was included in the Prior Year's Rates	\$0			416
417	Total with ATA	\$2,330,239,642	Line 415 + Line 416		417
	<u>Uncollectibles and Retail (South Georgia) Tax Adjustment</u>				
418	Uncollectibles Factor	0.3010%	1-BaseTRR, L. 700		418
419	Uncollectibles Expense	\$7,015,074	Line 417 * Line 418		419
420	Retail (South Georgia) Tax Adjustment	\$4,851,177	23-RetailSGTax, L. 305, col 4		420
421	True-up Transmission Revenue Requirement	\$2,342,105,893	Line 417 + Line 419 + Line 420		421

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

Annual True-up Adjustment  
Input cells are shaded gold

Rate Year: 2022  
Prior Year: 2020

1) Retail Revenues

Instructions:

- 1) Populate the table with retail revenue data from the Prior Year. Only populate if the Model was in effect in 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	Note 2						Sum of Col 1 to 7	
		Retail	Other			Public Purpose	Nuclear			
		Transmission	Transmission	Distribution	Generation	Programs	Decommissioning	Other	Total Revenue	
100	Jan	\$165,549,600	\$18,557,500	\$312,426,972	\$366,404,828	\$72,161,804	\$5,724,508	\$34,309,335	\$975,134,547	100
101	Feb	\$155,143,269	\$15,114,267	\$266,096,814	\$311,129,990	\$62,850,872	\$5,023,267	\$32,270,708	\$847,629,187	101
102	Mar	\$169,705,458	\$16,210,348	\$275,123,683	\$342,134,050	\$68,076,881	\$5,444,346	\$35,247,499	\$911,942,265	102
103	Apr	\$167,849,820	\$15,787,681	\$72,026,530	\$327,630,349	\$66,619,274	\$5,366,897	\$34,328,045	\$689,608,596	103
104	May	\$159,359,745	\$15,167,257	\$219,974,843	\$362,426,507	\$64,895,211	\$5,421,148	\$32,716,136	\$859,960,847	104
105	Jun	\$197,897,672	\$18,508,918	\$361,556,426	\$537,179,912	\$82,349,957	\$7,158,494	\$40,005,639	\$1,244,657,018	105
106	Jul	\$221,834,539	\$20,642,439	\$501,080,879	\$623,593,004	\$91,356,647	\$7,991,568	\$43,986,504	\$1,510,485,580	106
107	Aug	\$211,766,209	\$19,930,661	\$480,536,825	\$611,980,701	\$87,584,605	\$7,697,863	\$42,067,006	\$1,461,563,870	107
108	Sep	\$218,039,874	\$20,197,257	\$493,481,901	\$610,446,905	\$88,816,201	\$7,808,014	\$42,661,110	\$1,481,451,262	108
109	Oct	\$194,721,405	\$18,475,661	\$433,414,466	\$526,700,248	\$81,507,004	\$7,123,114	\$41,304,174	\$1,303,246,072	109
110	Nov	\$155,262,456	\$14,759,516	\$314,787,779	\$387,833,558	\$65,435,225	\$5,703,264	\$35,101,828	\$978,883,626	110
111	Dec	\$184,886,691	\$17,315,014	\$332,516,159	\$415,900,014	\$76,743,506	\$6,707,850	\$40,895,827	\$1,074,965,061	111
112	Totals:	\$2,202,016,733	\$210,666,519	\$4,063,023,277	\$5,423,360,066	\$908,397,187	\$77,170,333	\$454,893,811	\$13,339,527,926	112
113							Total Sales: FF1 300, L. 10, col b	\$13,366,378,507		113

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 monthly FERC interest rates (18 C.F.R. §35.19a) for the corresponding Month and Year into Col 6.

Line	True Up TRR:		Source:									Line		
200	\$2,342,105,893		3-True-up TRR, L. 421									200		
					Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	
						Note 3	Note 4	Col 2 - Col 3	Note 5	Note 6	Note 7	Note 8	Col 5 + Col 8	
					Retail		Retail	Retail	Cumulative Excess				Cumulative Excess	
					Monthly		Transmission	Monthly Excess or	or Shortfall in				or Shortfall in	
					True-up TRR		Revenues	Shortfall in Revenue	Retail Revenue	Monthly	Monthly	Accumulated	Retail Revenue	
									without Interest	Interest Rate	Interest	Interest	with Interest	
201	December	2019	N/A		N/A		N/A		(\$12,429,138)	N/A	N/A	(\$235,069)	(\$12,664,207)	201
202	January	2020	\$186,642,552		\$165,549,600		\$21,092,953		\$8,663,815	0.41%	(\$8,753)	(\$243,822)	\$8,419,992	202
203	February	2020	\$169,039,789		\$155,143,269		\$13,896,521		\$22,560,335	0.41%	\$63,522	(\$180,300)	\$22,380,035	203
204	March	2020	\$175,857,933		\$169,705,458		\$6,152,476		\$28,712,811	0.41%	\$105,219	(\$75,081)	\$28,637,730	204
205	April	2020	\$162,194,858		\$167,849,820		(\$5,654,962)		\$23,057,849	0.40%	\$102,166	\$27,085	\$23,084,934	205
206	May	2020	\$186,685,088		\$159,359,745		\$27,325,344		\$50,383,193	0.40%	\$145,459	\$172,544	\$50,555,737	206
207	June	2020	\$207,679,197		\$197,897,672		\$9,781,525		\$60,164,718	0.40%	\$219,476	\$392,020	\$60,556,738	207
208	July	2020	\$228,392,286		\$221,834,539		\$6,557,747		\$66,722,465	0.29%	\$182,463	\$574,483	\$67,296,948	208
209	August	2020	\$244,978,602		\$211,766,209		\$33,212,393		\$99,934,858	0.29%	\$239,823	\$814,306	\$100,749,165	209
210	September	2020	\$214,129,745		\$218,039,874		(\$3,910,128)		\$96,024,730	0.29%	\$282,386	\$1,096,693	\$97,121,423	210
211	October	2020	\$198,510,258		\$194,721,405		\$3,788,854		\$99,813,584	0.27%	\$268,168	\$1,364,861	\$101,178,444	211
212	November	2020	\$177,256,217		\$155,262,456		\$21,993,761		\$121,807,345	0.27%	\$303,808	\$1,668,669	\$123,476,013	212
213	December	2020	\$190,739,368		\$184,886,691		\$5,852,677		\$127,660,022	0.27%	\$342,340	\$2,011,008	\$129,671,030	213
214	January	2021	N/A		N/A		\$0		\$127,660,022	0.27%	\$351,192	\$2,362,201	\$130,022,223	214
215	February	2021	N/A		N/A		\$0		\$127,660,022	0.27%	\$352,144	\$2,714,344	\$130,374,366	215
216	March	2021	N/A		N/A		\$0		\$127,660,022	0.27%	\$353,097	\$3,067,442	\$130,727,464	216
217	April	2021	N/A		N/A		\$0		\$127,660,022	0.27%	\$354,054	\$3,421,495	\$131,081,517	217
218	May	2021	N/A		N/A		\$0		\$127,660,022	0.27%	\$355,012	\$3,776,508	\$131,436,530	218
219	June	2021	N/A		N/A		\$0		\$127,660,022	0.27%	\$355,974	\$4,132,482	\$131,792,503	219
220	July	2021	N/A		N/A		\$0		\$127,660,022	0.27%	\$356,938	\$4,489,420	\$132,149,441	220
221	August	2021	N/A		N/A		\$0		\$127,660,022	0.27%	\$357,905	\$4,847,324	\$132,507,346	221
222	September	2021	N/A		N/A		\$0		\$127,660,022	0.27%	\$358,874	\$5,206,198	\$132,866,220	222
223	October	2021	N/A		N/A		\$0		\$127,660,022	0.27%	\$359,846	\$5,566,044	\$133,226,066	223
224	November	2021	N/A		N/A		\$0		\$127,660,022	0.27%	\$360,821	\$5,926,865	\$133,586,887	224
225	December	2021	N/A		N/A		\$0		\$127,660,022	0.27%	\$361,798	\$6,288,663	\$133,948,685	225

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)

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Line
				Note 9		Col 2 + Col 3	Note 10	Note 11	Col 4 + Col 5	
			Month			Month				
			Beginning			Ending Balance	Interest for	Monthly	Month	
			Balance		Amortization	without Interest	Current Month	Interest Rate	Ending Balance	
300	January	2022	\$133,948,685		(\$11,344,507)	\$122,604,178	\$347,415	0.27%	\$122,951,593	300
301	February	2022	\$122,951,593		(\$11,344,507)	\$111,607,086	\$317,632	0.27%	\$111,924,718	301
302	March	2022	\$111,924,718		(\$11,344,507)	\$100,580,211	\$287,767	0.27%	\$100,867,978	302
303	April	2022	\$100,867,978		(\$11,344,507)	\$89,523,471	\$257,822	0.27%	\$89,781,292	303
304	May	2022	\$89,781,292		(\$11,344,507)	\$78,436,785	\$227,795	0.27%	\$78,664,581	304
305	June	2022	\$78,664,581		(\$11,344,507)	\$67,320,074	\$197,688	0.27%	\$67,517,761	305
306	July	2022	\$67,517,761		(\$11,344,507)	\$56,173,254	\$167,498	0.27%	\$56,340,753	306
307	August	2022	\$56,340,753		(\$11,344,507)	\$44,996,246	\$137,227	0.27%	\$45,133,473	307
308	September	2022	\$45,133,473		(\$11,344,507)	\$33,788,966	\$106,874	0.27%	\$33,895,840	308
309	October	2022	\$33,895,840		(\$11,344,507)	\$22,551,333	\$76,439	0.27%	\$22,627,772	309
310	November	2022	\$22,627,772		(\$11,344,507)	\$11,283,265	\$45,921	0.27%	\$11,329,186	310
311	December	2022	\$11,329,186		(\$11,344,507)	(\$15,321)	\$15,321	0.27%	(\$0)	311
312			Total Amortization:		(\$136,134,084)					312

4) Annual True-up Adjustment

Line	ATA	Source	Line
400	\$136,134,084	Negative Line 312, Col 3	400

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

Annual True-up Adjustment  
Input cells are shaded gold

Rate Year: 2022  
Prior Year: 2020

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.

<u>Line</u>					<u>Line</u>	
500	Partial Year True-up?	No			500	
		Col 1	Col 2	Col 3	Col 4	
			Note 12	Note 13		
			True-up TRR	PG&E Gross Load	Formula Rate	
	<u>Month</u>	<u>Prior Year</u>	<u>Allocation Factor</u>	<u>(MWh)</u>	<u>Effective?</u>	
501	January	2020	7.97%	6,707,443		501
502	February	2020	7.22%	6,074,846		502
503	March	2020	7.51%	6,319,872		503
504	April	2020	6.93%	5,828,857		504
505	May	2020	7.97%	6,708,972		505
506	June	2020	8.87%	7,463,445		506
507	July	2020	9.75%	8,207,819		507
508	August	2020	10.46%	8,803,888		508
509	September	2020	9.14%	7,695,261		509
510	October	2020	8.48%	7,133,937		510
511	November	2020	7.57%	6,370,123		511
512	December	2020	8.14%	6,854,672		512
513	Total		100.00%	84,169,136		513

6) Final True-up Adjustment

Instructions:

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

Notes:

- 1) Data for cols 1 through 7 are Prior Year revenues from PG&E's Revenue Reporting System, Report R646BRESU. Col 1 only includes Base Retail Transmission Revenues. Any other retail transmission revenues are included in the "Other" Category.  
2) Other Transmission Revenues includes: the Transmission Revenue Balancing Account Adjustment (TRBAA) revenues, the Reliability Services Balancing Account Adjustment (RSBAA) revenues, the End-use Customer Refund Balancing Account Adjustment (ECRBAA) revenues, and the Transmission Access Charge Balancing Account Adjustment (TACBAA) revenues.  
3) For each month of the Prior Year, the Monthly True-up TRR is calculated by multiplying the True-up TRR on Line 200 by monthly allocation factors from Lines 501 to 512, Col 2.  
  
4) The Retail Transmission Revenues are from Lines 100 to 111, Col 1. For a partial year true-up, only revenues for the months that the Formula Rate was in effect in the Prior Year are included.  
5) Corrections or Adjustments applied to Line 201 from previously-filed Annual Updates are outlined in Section 4.6.5 of the Protocols.  
6) The monthly FERC interest rate as stated in Instruction 2.  
7) Monthly Interest is calculated by summing half of the current month's "Excess or Shortfall in Revenue" with last month's "Cumulative Excess or Shortfall in Revenue with Interest" and multiplying by the result by the current month's FERC interest rate.  
8) Accumulated Interest is the sum of the current month's "Monthly Interest" with last month's "Accumulated Interest".  
9) The January 'Month Beginning Balance' on Line 300, Col 2 is equal to the 'Cumulative Excess or 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 the 'Monthly Interest Rate' (Col 6).  
11) The 'Monthly Interest Rate' is the last known FERC interest rate from Line 225, Col 6.  
12) To calculate the monthly allocation factor, take the corresponding month's Gross Load in Col 3 and divide by the total Gross Load in L. 513, Col 3.  
13) Data is PG&E's monthly Gross Load as measured by the CASIO monthly settlements of PG&E's Gross Load.

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

Calculation of Components of Cost of Capital Rate

Prior Year: 2020

**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	\$31,852,940,000	5-CostofCap-2, L. 100, col 14	End of Year	100
101	Reacquired Bonds -- Account 222	\$0	5-CostofCap-2, L. 101, col 14	End of Year; enter negative	101
102	Long Term Debt Advances from Associated Companies -- Account 223	\$0	5-CostofCap-2, L. 102, col 14	End of Year	102
103	Other Long Term Debt -- Account 224	\$0	5-CostofCap-2, L. 103, col 14	End of Year	103
104	Unamortized Premium on Long Term Debt -- Account 225	\$0	5-CostofCap-2, L. 104, col 14	End of Year	104
105	Unamortized Discount on Long Term Debt -- Account 226	(\$20,595,301)	5-CostofCap-2, L. 105, col 14	End of Year; enter negative	105
106	Unamortized Debt Expenses -- Account 181	(\$155,046,320)	5-CostofCap-2, L. 106, col 14	End of Year; enter negative	106
107	Unamortized Loss on Reacquired Debt -- Account 189	(\$62,997,566)	5-CostofCap-2, L. 107, col 14	End of Year; enter negative	107
108	Composite Tax Rate	27.98%	1-BaseTRR, L. 402		108
109	After tax amount of Unamortized Loss on Reacquired Debt	(\$45,368,579)	Line 107 * (1- Line 108)		109
110	<b>Long Term Debt Amount</b>	<b>\$31,631,929,800</b>	Sum of Lines 100 to 106 and Line 109		110
<u>Calculation of Preferred Stock Amount</u>					
111	Preferred Stock Amount -- Account 204	\$257,994,575	5-CostofCap-2, L. 108, col 14	End of Year	111
112	Unamortized Issuance Costs	(\$5,940,275)	5-CostofCap-2, L. 109, col 14	End of Year	112
113	Net Gain (Loss) From Purchase and Tender Offers	\$0	5-CostofCap-2, L. 110, col 14	End of Year	113
114	<b>Preferred Stock Amount</b>	<b>\$252,054,300</b>	Sum of Lines 111 to 113		114
<u>Calculation of Common Stock Equity Amount</u>					
115	Total Proprietary Capital	\$25,476,768,827	5-CostofCap-2, L. 111, col 14	End of Year	115
116	Less Preferred Stock Amount	(\$252,054,300)	Line 114	Same as Line 114, but negative	116
117	Minus Net Gain (Loss) From Purchase and Tender Offers	\$0	Line 113	Same as Line 113, but reverse sign	117
118	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	\$32,541,627	5-CostofCap-2, L. 112, col 14	End of Year, but reverse sign	118
119	Less Accumulated Other Comprehensive Loss -- Account 219	\$4,621,218	5-CostofCap-2, L. 113, col 14	End of Year, but reverse sign	119
120	<b>Common Stock Equity Amount</b>	<b>\$25,261,877,371</b>	Sum of Lines 115 to 119		120

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

### Calculation of 13-Month Average Capitalization Balances

**Prior Year: 2020**

Input cells are shaded gold

**Instructions:**

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

	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
	13-Month Avg. = Sum (Cols. 2-14)/13	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020
	<u>Description</u>													
	<u>Bonds -- Account 221 (Note 1):</u>													
100	\$26,568,531,597	\$ 19,887,100,000	\$20,387,100,000	\$20,387,100,000	\$20,387,100,000	\$20,387,100,000	\$20,387,100,000	\$32,450,670,757	\$31,852,940,000	\$31,852,940,000	\$31,852,940,000	\$31,852,940,000	\$31,852,940,000	\$31,852,940,000
	<u>Reacquired Bonds -- Account 222 (Note 2):</u>													
101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<u>Long Term Debt Advances from Associated Companies -- Account 223 (Note 3):</u>													
102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<u>Other Long Term Debt -- Account 224 (Note 4):</u>													
103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<u>Unamortized Premium on Long Term Debt -- Account 225 (Note 5)</u>													
104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<u>Less Unamortized Discount on Long Term Debt -- Account 226 (Note 6):</u>													
105	\$11,248,064		\$0	\$0	\$0	\$0	\$0	\$21,187,284	\$21,088,621	\$20,982,847	\$20,884,183	\$20,792,629	\$20,693,965	\$20,595,301
	<u>Unamortized Debt Expenses -- Account 181 (Note 7):</u>													
106	\$77,228,651	\$693,998	\$693,998	\$3,806,393	\$2,246,643	\$2,263,308	\$2,246,643	\$22,477,426	\$167,482,910	\$165,521,022	\$163,207,156	\$159,418,695	\$158,867,955	\$155,046,320
	<u>Unamortized Loss on Reacquired Debt -- Account 189 (Note 8):</u>													
107	\$69,899,104	\$77,021,591	\$75,778,396	\$74,574,859	\$73,371,322	\$72,167,785	\$70,997,665	\$69,827,546	\$68,657,426	\$67,523,875	\$66,390,325	\$65,256,775	\$64,123,225	\$62,997,566
	<u>Preferred Stock Amount -- Account 204 (Note 9):</u>													
108	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575
	<u>Unamortized Preferred Stock Issuance and Expense Costs (Note 10):</u>													
109	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)
	<u>Net Gain (Loss) From Purchase and Tender Offers on Preferred Stock (Note 11):</u>													
110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<u>Total Proprietary Capital (Note 12)</u>													
111	\$14,738,353,554	\$5,335,417,184	\$5,498,437,876	\$5,665,597,407	\$5,786,426,382	\$5,908,699,540	\$6,091,863,786	\$5,313,963,190	\$25,283,200,187	\$25,291,386,375	\$25,220,469,142	\$25,320,053,064	\$25,406,313,239	\$25,476,768,827
	<u>Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (Note 13):</u>													
112	(\$57,767,088)	(\$59,869,210)	(\$59,869,210)	(\$59,869,210)	(\$59,869,210)	(\$59,869,210)	(\$59,869,210)	(\$59,869,210)	(\$59,869,210)	(\$59,869,210)	(\$59,869,210)	(\$59,869,210)	(\$59,869,210)	(\$32,541,627)
	<u>Accumulated Other Comprehensive Loss -- Account 219 (Note 14):</u>													
113	\$879,255	\$1,017,789	\$1,075,941	\$1,134,094	\$1,192,246	\$1,250,399	\$1,308,551	\$1,366,704	\$1,424,856	\$1,483,009	\$1,541,161	\$1,599,314	\$1,657,466	(\$4,621,218)

**Notes:**

1) Amount in Column 2 from FF1 112, L. 18, col d, amount in Column 14 from FF1 112, L. 18, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9221000, Company Code PGE1)

2) Amount in Column 2 from FF1 112, L. 19, col d, amount in Column 14 from FF1 112, L. 19, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9222000, Company Code PGE1)

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

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

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

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

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

8) Amount in Column 2 from FF1 111, L. 81, col d, amount in Column 14 from FF1 111, L. 81, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9189000, Company Code PGE1)

9) Amounts in Columns 2-14 are from PG&E internal records (G/L account Cumulative Balance by period for SAP accounts 9204000, 9204020, Company Code PGE1

10) Amounts in Columns 2-14 are from PG&E internal records (equal to the negative sum of G/L account for

11) Amounts in Columns 2-14 are from PG&E internal records (because of non-use, there is no SAP account)

12) Amount in Column 2 from FF1 112, L. 16, col d, amount in Column 14 from FF1 112, L. 16, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP accounts 2010000, 2040000, 2040001, 2

2140001, 2440020, Company Code PGE1)

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

14) Amount in Column 2 from FF1 112, L. 15, col d, amount in Column 14 from FF1 112, L. 15, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 2190001, Company Code PGE1

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

Long Term Debt Cost Percentage

Prior Year: 2020

Input cells are shaded gold

1) Calculation of Cost of Long Term Debt			
Line	Description	Values	Source
Long-Term Debt Component - Denominator:			
100	(Plus) Bonds (Acct. 221)	\$31,852,940,000	FF1 112, L. 18, col c
101	(Less) Reacquired Bonds (Acct. 222)	\$0	FF1 112, L. 19, col c
102	(Plus) Other Long-Term Debt (Acct. 224)	\$0	FF1 112, L. 21, col c
103	(Plus) Unamortized Premium on Long-Term Debt (Acct. 225)	\$0	FF1 112, L. 22, col c
104	(Less) Unamortized Discount on Long-Term Debt-Debit (Acct. 226)	\$20,595,301	FF1 112, L. 23, col c
105	(Less) Unamortized Debt Expenses (Acct. 181)	\$155,046,320	FF1 111, L. 69, col c
106	(Less) Unamortized Loss on Reacquired Debt (Acct. 189)	\$62,997,566	FF1 111, L. 81, col c
107	LTD = Long Term Debt	\$31,614,300,813	Lines ((100 + 102 + 103) - (101 + 104 + 105 + 106 ))
Long-Term Debt Component - Numerator:			
108	(Plus) Interest on Long-Term Debt (Acct. 427)	\$909,242,062	FF1 117, L. 62, col c
109	(Plus) Amort. of Debt Disc. and Expense (Acct. 428)	\$48,130,347	FF1 117, L. 63, col c
110	(Plus) Amortization of Loss on Reacquired Debt (Acct. 428.1)	\$14,024,025	FF1 117, L. 64, col c
111	(Less) Amort. of Premium on Debt-Credit (Acct. 429)	\$743,550	FF1 117, L. 65, col c
112	(Less) Amortization of Gain on Reacquired Debt-Credit (Acct. 429.1)	\$142,323	FF1 117, L. 66, col c
113	LTD interest	\$970,510,560	Lines ((108 + 109 + 110) - (111 + 112))
114	Cost of Long-Term Debt:	3.07%	Line 113 / Line 107

Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 5-CostofCap-4

Preferred Stock Cost Percentage

Input cells are shaded gold

Prior Year: 2020

1) Calculation of "Preferred Stock Cost Percentage"

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

2) Preferred Stock Information for each Outstanding Series

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	
	PG&E Records Note 1	PG&E Records Note 1	FF1 250, col a	PG&E Records Note 1	FF1 251, col f	PG&E Records Note 1	FF1 251, col e	= Col 5 + Col 6	= Col 3 x Col 5 Note 2	
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								---
305	Total Annual Cost (sum of above): \$			-	\$	-		305

Notes:

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

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

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

Transmission Plant Jurisdictional

Prior Year: 2020

Input cells are shaded gold

Transmission Plant in FERC Form 1 for Prior Year:

Transmission Plant balances are Prior Year ending balances from PG&E's FERC Form 1.  
FERC Transmission Plant represents only Network Transmission plant that is eligible for inclusion in rate base and recoverable through the TO rate case.  
CPUC Transmission Plant represents Transmission Plant not recoverable through the TO rate case.

			Col 1	Col 2	Col 3 Note 1	Col 4	Col 5	Col 6 Col 1 + Col 3 - Col 4		
Line	FERC Account	Account Description	FERC Form 1 Transmission Plant	Source for Col 1	Adjustments	FERC Transmission Plant	Source for Col 4	CPUC Transmission Plant	Line	
100	350	Land and Land Rights	\$283,540,161	FF1 207, L. 48, col g		\$269,076,709	7-PlantInService, L. 112, col 1 + col 2	\$14,463,452	100	
101	352	Structures and Improvements	\$483,378,190	FF1 207, L. 49, col g		\$475,251,372	7-PlantInService, L. 112, col 3 + col 4	\$8,126,818	101	
102	353	Station Equipment	\$7,596,309,677	FF1 207, L. 50, col g	(\$491,898)	\$7,240,608,623	7-PlantInService, L. 112, col 5 + col 6	\$355,209,156	102	
103	354	Towers and Fixtures	\$1,047,842,184	FF1 207, L. 51, col g	\$392,131	\$941,463,911	7-PlantInService, L. 112, col 7	\$106,770,404	103	
104	355	Poles and Fixtures	\$1,959,904,325	FF1 207, L. 52, col g	(\$117,716)	\$1,864,869,523	7-PlantInService, L. 112, col 8	\$94,917,087	104	
105	356	Overhead Conductors and Devices	\$2,191,610,573	FF1 207, L. 53, col g	(\$274,412)	\$2,062,518,476	7-PlantInService, L. 112, col 9	\$128,817,686	105	
106	357	Underground Conduit	\$516,268,798	FF1 207, L. 54, col g		\$512,216,183	7-PlantInService, L. 112, col 10	\$4,052,615	106	
107	358	Underground Conductor and Devices	\$288,772,138	FF1 207, L. 55, col g		\$281,270,291	7-PlantInService, L. 112, col 11	\$7,501,847	107	
108	359	Roads and Trails	\$133,163,932	FF1 207, L. 56, col g		\$125,139,860	7-PlantInService, L. 112, col 12	\$8,024,072	108	
109	359.1	Asset Retirement Costs for Transmission Plant	\$7,723,186	FF1 207, L. 57, col g	(\$7,723,186)	\$0	Note 2	\$0	109	
110		Total Transmission Plant	\$14,508,513,164		(\$8,215,081)	\$13,772,414,947		\$727,883,136	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.  
...

Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 7-PlantInService

Network Transmission Plant In Service  
Input cells are shaded gold

Prior Year: 2020

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	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Total of Col 1-12		
Line	Month	FERC Account: Year	350.01 ETP35001	350.02 ETP35002	352.01 ETP35201	352.02 ETP35202	353.01 ETP35301	353.02 ETP35302	354 ETP35400	355 ETP35500	356 ETP35600	357 ETP35700	358 ETP35800	359 ETP35900	Total	Source	Line
100	December	2019	\$63,485,248	\$207,954,868	\$365,059,408	\$121,622,021	\$6,654,921,575	\$35,922,404	\$909,151,578	\$1,589,186,644	\$1,897,117,041	\$508,959,521	\$269,402,805	\$102,313,904	\$12,725,097,015	Line 200 + Line 300	100
101	January	2020	\$63,674,066	\$203,312,922	\$365,512,798	\$121,967,730	\$6,665,999,852	\$36,002,905	\$908,376,744	\$1,612,412,708	\$1,901,134,934	\$508,795,750	\$269,285,981	\$118,638,029	\$12,775,114,419	Line 201 + Line 301	101
102	February	2020	\$63,716,916	\$204,231,968	\$366,992,298	\$110,016,857	\$6,695,377,273	\$36,003,481	\$910,004,953	\$1,636,446,456	\$1,920,025,192	\$510,008,841	\$270,508,359	\$118,824,858	\$12,842,157,452	Line 202 + Line 302	102
103	March	2020	\$63,729,297	\$205,188,358	\$367,117,174	\$110,055,708	\$6,711,289,469	\$36,003,864	\$910,568,377	\$1,649,791,809	\$1,935,411,864	\$510,037,543	\$270,580,039	\$120,089,809	\$12,889,863,311	Line 203 + Line 303	103
104	April	2020	\$63,725,547	\$207,979,541	\$367,214,868	\$109,986,716	\$6,810,349,316	\$36,004,447	\$911,219,375	\$1,666,538,182	\$1,947,455,296	\$510,044,645	\$270,675,282	\$120,626,632	\$13,021,819,847	Line 204 + Line 304	104
105	May	2020	\$63,767,466	\$209,570,664	\$366,940,096	\$109,494,908	\$6,829,518,146	\$36,049,888	\$912,130,601	\$1,700,775,106	\$1,958,044,809	\$512,078,167	\$280,356,576	\$122,228,805	\$13,100,955,232	Line 205 + Line 305	105
106	June	2020	\$64,071,339	\$211,634,735	\$366,987,916	\$109,402,382	\$6,892,210,399	\$36,049,888	\$918,320,490	\$1,757,117,727	\$1,979,259,934	\$512,121,545	\$280,250,720	\$123,364,561	\$13,250,791,635	Line 206 + Line 306	106
107	July	2020	\$64,085,289	\$212,113,872	\$367,185,135	\$108,850,934	\$6,901,488,438	\$36,049,977	\$921,120,826	\$1,767,896,045	\$1,992,792,070	\$512,132,932	\$280,317,046	\$123,174,351	\$13,287,206,914	Line 207 + Line 307	107
108	August	2020	\$63,980,250	\$206,705,285	\$367,602,463	\$109,881,774	\$6,924,673,114	\$36,049,978	\$928,201,041	\$1,769,102,205	\$2,003,802,780	\$512,137,832	\$280,547,015	\$123,956,843	\$13,326,640,582	Line 208 + Line 308	108
109	September	2020	\$64,003,300	\$206,734,465	\$367,612,374	\$109,855,094	\$7,055,993,771	\$36,049,986	\$923,461,974	\$1,799,173,547	\$2,025,373,238	\$512,145,514	\$280,573,721	\$124,316,101	\$13,505,293,085	Line 209 + Line 309	109
110	October	2020	\$64,056,807	\$206,731,965	\$367,633,469	\$109,866,318	\$7,077,326,537	\$36,049,987	\$924,587,535	\$1,826,630,852	\$2,032,353,687	\$512,178,774	\$280,751,576	\$125,192,432	\$13,563,359,939	Line 210 + Line 310	110
111	November	2020	\$64,100,170	\$206,856,641	\$368,115,545	\$109,418,506	\$7,154,676,304	\$35,969,876	\$936,004,359	\$1,840,300,224	\$2,045,814,531	\$512,204,294	\$280,865,442	\$125,698,493	\$13,680,024,385	Line 211 + Line 311	111
112	December	2020	\$63,231,180	\$205,845,529	\$366,119,917	\$109,131,455	\$7,204,638,732	\$35,969,891	\$941,463,911	\$1,864,869,523	\$2,062,518,476	\$512,216,183	\$281,270,291	\$125,139,860	\$13,772,414,947	Line 212 + Line 312	112
113	13-Month Average		\$63,817,452	\$207,296,986	\$366,930,266	\$111,503,877	\$6,890,650,994	\$36,013,583	\$919,585,520	\$1,729,249,310	\$1,977,007,989	\$511,158,580	\$276,568,066	\$121,043,437	\$13,210,826,059		113

2) Network Transmission Functional Plant - High Voltage

Network Transmission High Voltage Functional Plant balances are extracted from PowerPlant, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. The balances are then adjusted to include only the FERC Jurisdiction Transmission plant that is eligible for inclusion in rate base, and recoverable through the TO rate case (as shown in WP\_7-PlantInService 1). The monthly balances in Lines 200 - 212 are the end-of-month balances for Prior Year and December of Prior Year minus 1.

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13		
															Total of Col 1-12		
Line	Month	FERC Account: Year	350.01 ETP35001	350.02 ETP35002	352.01 ETP35201	352.02 ETP35202	353.01 ETP35301	353.02 ETP35302	354 ETP35400	355 ETP35500	356 ETP35600	357 ETP35700	358 ETP35800	359 ETP35900	Total		Line
200	December	2019	\$35,449,638	\$102,400,247	\$178,220,891	\$50,097,966	\$3,332,349,962	\$8,276,400	\$500,495,848	\$281,632,385	\$709,150,351	\$341,927,842	\$108,839,513	\$32,266,970	\$5,681,108,015		200
201	January	2020	\$41,674,486	\$98,805,497	\$174,620,231	\$49,048,598	\$3,271,611,474	\$9,105,767	\$496,109,204	\$265,774,803	\$689,168,841	\$339,813,432	\$105,267,162	\$37,817,280	\$5,578,816,776		201
202	February	2020	\$41,702,531	\$99,252,133	\$175,327,048	\$44,242,625	\$3,286,029,643	\$9,105,913	\$496,998,450	\$269,736,298	\$696,016,633	\$340,623,629	\$105,745,005	\$37,876,834	\$5,602,656,740		202
203	March	2020	\$41,710,634	\$99,716,917	\$175,386,706	\$44,258,248	\$3,293,839,202	\$9,106,009	\$497,306,163	\$271,936,019	\$701,594,362	\$340,642,799	\$105,773,025	\$38,280,053	\$5,619,550,138		203
204	April	2020	\$41,708,180	\$101,073,369	\$175,433,378	\$44,230,504	\$3,342,456,865	\$9,106,157	\$497,661,705	\$274,696,333	\$705,960,153	\$340,647,542	\$105,810,257	\$38,451,171	\$5,677,235,614		204
205	May	2020	\$41,735,616	\$101,846,619	\$175,302,109	\$44,032,726	\$3,351,864,751	\$9,117,649	\$498,159,371	\$280,339,622	\$709,798,893	\$342,005,686	\$109,594,792	\$38,961,883	\$5,702,759,717		205
206	June	2020	\$41,934,500	\$102,849,711	\$175,324,954	\$43,995,517	\$3,382,633,532	\$9,117,650	\$501,539,973	\$289,626,605	\$717,489,458	\$342,034,658	\$109,553,412	\$39,323,918	\$5,755,423,888		206
207	July	2020	\$41,943,630	\$103,082,560	\$175,419,174	\$43,773,756	\$3,387,187,109	\$9,117,672	\$503,069,375	\$291,403,200	\$722,394,910	\$342,042,262	\$109,579,340	\$39,263,287	\$5,768,276,275		207
208	August	2020	\$41,874,883	\$100,454,110	\$175,618,548	\$44,188,302	\$3,398,565,934	\$9,117,672	\$506,936,228	\$291,602,012	\$726,386,336	\$342,045,535	\$109,669,237	\$39,512,715	\$5,785,971,514		208
209	September	2020	\$41,889,969	\$100,468,290	\$175,623,283	\$44,177,573	\$3,463,016,906	\$9,117,674	\$504,347,990	\$296,558,687	\$734,205,711	\$342,050,666	\$109,679,677	\$39,627,233	\$5,860,763,660		209
210	October	2020	\$41,924,989	\$100,467,075	\$175,633,361	\$44,182,086	\$3,473,486,832	\$9,117,675	\$504,962,715	\$301,084,488	\$736,736,151	\$342,072,880	\$109,749,203	\$39,906,574	\$5,879,324,028		210
211	November	2020	\$41,953,370	\$100,527,665	\$175,863,668	\$44,002,002	\$3,511,449,386	\$9,097,413	\$511,198,003	\$303,337,618	\$741,615,760	\$342,089,924	\$109,793,714	\$40,067,887	\$5,930,996,411		211
212	December	2020	\$45,183,262	\$100,461,806	\$177,010,988	\$43,880,754	\$3,533,671,154	\$9,119,741	\$517,511,887	\$299,366,891	\$749,772,189	\$342,595,756	\$110,131,458	\$40,170,760	\$5,968,876,646		212
213	13-Month Average		\$41,591,207	\$100,877,385	\$175,752,641	\$44,931,589	\$3,386,781,750	\$9,047,953	\$502,792,070	\$285,930,382	\$718,483,827	\$341,584,047	\$108,398,907	\$38,578,967	\$5,754,750,725		213

Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 7-PlantInService

Network Transmission Plant In Service  
Input cells are shaded gold

Prior Year: 2020

3) Network Transmission Functional Plant - Low Voltage

Network Transmission Low Voltage Functional Plant balances are extracted from PowerPlant, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. The balances are then adjusted to include only the FERC Jurisdiction Transmission plant that is eligible for inclusion in rate base, and recoverable through the TO rate case (as shown in WP\_7-PlantInService 1). The monthly balances in Lines 300 - 312 are the end-of-month balances for Prior Year and December of Prior Year minus 1.

			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	Line	
300	December	2019	\$28,035,610	\$105,554,621	\$186,838,517	\$71,524,055	\$3,322,571,612	\$27,646,004	\$408,655,730	\$1,307,554,258	\$1,187,966,690	\$167,031,678	\$160,563,291	\$70,046,933	\$7,043,989,000	300	
301	January	2020	\$21,999,580	\$104,507,425	\$190,892,567	\$72,919,133	\$3,394,388,378	\$26,897,138	\$412,267,539	\$1,346,637,905	\$1,211,966,093	\$168,982,317	\$164,018,819	\$80,820,749	\$7,196,297,643	301	
302	February	2020	\$22,014,385	\$104,979,835	\$191,665,250	\$65,774,232	\$3,409,347,630	\$26,897,569	\$413,006,503	\$1,366,710,158	\$1,224,008,559	\$169,385,212	\$164,763,354	\$80,948,024	\$7,239,500,711	302	
303	March	2020	\$22,018,663	\$105,471,441	\$191,730,468	\$65,797,459	\$3,417,450,267	\$26,897,855	\$413,262,214	\$1,377,855,790	\$1,233,817,502	\$169,394,744	\$164,807,013	\$81,809,757	\$7,270,313,173	303	
304	April	2020	\$22,017,367	\$106,906,172	\$191,781,490	\$65,756,212	\$3,467,892,451	\$26,898,290	\$413,557,670	\$1,391,841,850	\$1,241,495,143	\$169,397,103	\$164,865,025	\$82,175,461	\$7,344,584,234	304	
305	May	2020	\$22,031,850	\$107,724,045	\$191,637,987	\$65,462,182	\$3,477,653,396	\$26,932,238	\$413,971,231	\$1,420,435,484	\$1,248,245,916	\$170,072,481	\$170,761,783	\$83,266,922	\$7,398,195,515	305	
306	June	2020	\$22,136,839	\$108,785,024	\$191,662,962	\$65,406,865	\$3,509,576,867	\$26,932,238	\$416,780,517	\$1,467,491,122	\$1,261,770,475	\$170,086,887	\$170,697,308	\$84,040,642	\$7,495,367,747	306	
307	July	2020	\$22,141,659	\$109,031,311	\$191,765,962	\$65,077,178	\$3,514,301,330	\$26,932,305	\$418,051,452	\$1,476,492,845	\$1,270,397,159	\$170,090,669	\$170,737,706	\$83,911,064	\$7,518,930,639	307	
308	August	2020	\$22,105,368	\$106,251,176	\$191,983,915	\$65,693,472	\$3,526,107,180	\$26,932,306	\$421,264,813	\$1,477,500,193	\$1,277,416,444	\$170,092,297	\$170,877,778	\$84,444,128	\$7,540,669,068	308	
309	September	2020	\$22,113,332	\$106,266,175	\$191,989,091	\$65,677,521	\$3,592,976,865	\$26,932,312	\$419,113,983	\$1,502,614,860	\$1,291,167,527	\$170,094,848	\$170,894,044	\$84,688,868	\$7,644,529,425	309	
310	October	2020	\$22,131,818	\$106,264,890	\$192,000,108	\$65,684,232	\$3,603,839,705	\$26,932,312	\$419,624,820	\$1,525,546,363	\$1,295,617,536	\$170,105,895	\$171,002,373	\$85,285,858	\$7,684,035,910	310	
311	November	2020	\$22,146,800	\$106,328,976	\$192,251,877	\$65,416,505	\$3,643,226,917	\$26,872,463	\$424,806,355	\$1,536,962,606	\$1,304,198,771	\$170,114,370	\$171,071,728	\$85,630,606	\$7,749,027,975	311	
312	December	2020	\$18,047,918	\$105,383,723	\$189,108,929	\$65,250,702	\$3,670,967,578	\$26,850,150	\$423,952,024	\$1,565,502,631	\$1,312,746,287	\$169,620,427	\$171,138,833	\$84,969,100	\$7,803,538,301	312	
313	13-Month Average		\$22,226,245	\$106,419,601	\$191,177,625	\$66,572,288	\$3,503,869,244	\$26,965,629	\$416,793,450	\$1,443,318,928	\$1,258,524,162	\$169,574,533	\$168,169,158	\$82,464,470	\$7,456,075,334	313	

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

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

			Col 1	Col 2	Col 3										
			Col 2 + Col 3	Note 1	Note 1										
Line	Month	Year	Total Direct Assigned CGI	Direct Assigned High Voltage	Direct Assigned Low Voltage										Line
400	December	2019	\$847,614,862	\$376,811,657	\$470,803,205	See WP_7-PlantInService 5, L. 122, col 1 and col 2 from annual update for Prior Year minus 1									400
401	December	2020	\$933,668,339	\$391,924,989	\$541,743,350	See WP_7-PlantInService 5, L. 122, col 1 and col 2									401
402	Average		\$890,641,601	\$384,368,323	\$506,273,278	(Line 400 + Line 401)/2									402

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

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

			Col 1	Col 2	Col 3	Col 4	Col 5							
			Note 2	24-Allocators, L. 113	Col 1 * Col 2	Col 3 * 24-Allocators, L. 126	Col 3 * 24-Allocators, L. 127							
Line	Month	Year	Total PG&E Residual CGI	Network Transmission O&M Labor Factor	Network Transmission Corporate CGI	High Voltage Corporate CGI	Low Voltage Corporate CGI							Line
500	December	2019	\$3,325,056,685	9.53%	\$317,029,538	\$137,398,576	\$179,630,962	See WP_7-PlantInService 5, L. 122, col 11 from annual update for Prior Year minus 1						500
501	December	2020	\$3,477,057,482	9.53%	\$331,522,146	\$143,679,580	\$187,842,566	See WP_7-PlantInService 5, L. 122, col 11						501
502	Average		\$3,401,057,083		\$324,275,842	\$140,539,078	\$183,736,764	(Line 500 + Line 501)/2						502

Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 7-PlantInService

Network Transmission Plant In Service  
Input cells are shaded gold

Prior Year: 2020

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

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		
			Note 3	24-Allocators, L. 112	Col 1 * Col 2	Col 3 * 24- Allocators, L. 126	Col 3 * 24- Allocators, L. 127		
<u>Line</u>	<u>Month</u>	<u>Year</u>	Total Electric Residual CGI	Network Transmission O&M Labor Factor	Network Transmission Corporate CGI	High Voltage Corporate CGI	Low Voltage Corporate CGI		<u>Line</u>
600	December	2019	\$217,812,856	13.65%	\$29,733,980	\$12,886,517	\$16,847,463	See WP_7-PlantInService 5, L. 122, col 12 from annual update for Prior Year minus 1	600
601	December	2020	\$208,887,972	13.65%	\$28,515,630	\$12,358,492	\$16,157,138	See WP_7-PlantInService 5, L. 122, col 12	601
602	Average		\$213,350,414		\$29,124,805	\$12,622,504	\$16,502,300	(Line 600 + Line 601)/2	602

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

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>		
			Total of Sections 4-6	Total of Sections 4-6	Total of Sections 4-6		
<u>Line</u>	<u>Month</u>	<u>Year</u>	Total Network Transmission CGI	High Voltage CGI	Low Voltage CGI	<u>Source</u>	<u>Line</u>
700	December	2019	\$1,194,378,380	\$527,096,750	\$667,281,630	Line 400 + Line 500 + Line 600	700
701	December	2020	\$1,293,706,115	\$547,963,060	\$745,743,054	Line 401 + Line 501 + Line 601	701
702	Average		\$1,244,042,247	\$537,529,905	\$706,512,342	(Line 700 + Line 701)/2	702

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

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

Abandoned Plant Balance and Amortization

Prior Year: 2020

Input cells are shaded gold

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

1) Prior Year Abandoned Plant

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	
										(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 Plant (sum from below)	High	\$26,990,051	\$15,983,718			\$15,862,728	\$15,862,728	\$0	\$7,931,364	\$2,219,481	(\$2,219,481)	\$5,711,883			100
101	Total Low Voltage Abandoned Plant (sum from below)	Low	\$31,431,262	\$15,715,631			\$15,222,397	\$15,222,397	\$0	\$7,611,198	\$2,129,887	(\$2,129,887)	\$5,481,311			101
102	Totals			\$31,699,349			\$31,085,124	\$31,085,124	\$0	\$15,542,562	\$4,349,368	(\$4,349,368)	\$11,193,194			102
103	Santa Cruz 115kV Reinforcement Project	Low	\$7,600,000	\$3,800,000	60	3/1/2016	\$3,557,222	\$3,557,222	\$0	\$1,778,611	\$497,719	(\$497,719)	\$1,280,892	ER15-2294	Approved	103
104	Santa Cruz 115kV Reinforcement Project (additional costs)	Low	\$428,546	\$214,273	60	3/1/2017	\$206,536	\$206,536	\$0	\$103,268	\$28,898	(\$28,898)	\$74,370	ER16-2320	Approved	104
105	Pease - Marysville #2 60 kV Line	Low	\$6,310,382	\$3,155,191	60	3/1/2017	\$3,041,253	\$3,041,253	\$0	\$1,520,627	\$425,526	(\$425,526)	\$1,095,101	ER16-2320	Approved	105
106	Jefferson - Stanford #2 60 kV Line Total	Low	\$2,668,232	\$1,334,116	60	3/1/2017	\$1,285,940	\$1,285,940	\$0	\$642,970	\$179,926	(\$179,926)	\$463,044	ER16-2320	Approved	106
107	South of San Mateo Capacity Increase	Low	\$1,805,178	\$902,589	60	3/1/2017	\$869,995	\$869,995	\$0	\$434,998	\$121,728	(\$121,728)	\$313,270	ER16-2320	Approved	107
108	Bay Meadows 115 kV Reconductoring	Low	\$1,417,632	\$708,816	60	3/1/2017	\$683,220	\$683,220	\$0	\$341,610	\$95,595	(\$95,595)	\$246,015	ER16-2320	Approved	108
109	Kerckhoff PH #2 - Oakhurst 115 kV Line	Low	\$549,956	\$274,978	60	3/1/2017	\$265,048	\$265,048	\$0	\$132,524	\$37,085	(\$37,085)	\$95,439	ER16-2320	Approved	109
110	West Point - Valley Springs 60 kV Line	Low	\$142,198	\$71,099	60	3/1/2017	\$68,531	\$68,531	\$0	\$34,266	\$9,589	(\$9,589)	\$24,677	ER16-2320	Approved	110
111	Soledad 115/60 kV Transformer Capacity	Low	\$92,724	\$46,362	40	3/1/2017	\$43,850	\$43,850	\$0	\$21,925	\$6,135	(\$6,135)	\$15,790	ER16-2320	Approved	111
112	Napa - Tulucay No. 1 60 kV Line Upgrades	Low	\$79,966	\$39,983	60	3/1/2017	\$38,539	\$38,539	\$0	\$19,269	\$5,392	(\$5,392)	\$13,877	ER16-2320	Approved	112
113	Clear Lake 60 kV System Reinforcement	Low	\$70,608	\$35,304	60	3/1/2017	\$34,029	\$34,029	\$0	\$17,015	\$4,761	(\$4,761)	\$12,253	ER16-2320	Approved	113
114	Taft 115/70 kV Transformer #2 Replacement	Low	\$64,744	\$32,372	40	3/1/2017	\$30,618	\$30,618	\$0	\$15,309	\$4,284	(\$4,284)	\$11,025	ER16-2320	Approved	114
115	Monta Vista - Los Gatos - Evergreen 60 kV Project	Low	\$62,314	\$31,157	60	3/1/2017	\$30,032	\$30,032	\$0	\$15,016	\$4,202	(\$4,202)	\$10,814	ER16-2320	Approved	115
116	Cressey - North Merced 115 kV Line Addition	Low	\$55,554	\$27,777	60	3/1/2017	\$26,773	\$26,773	\$0	\$13,387	\$3,746	(\$3,746)	\$9,641	ER16-2320	Approved	116
117	Tesla - Newark	High	\$576,922	\$288,461	60	3/1/2018	\$282,852	\$282,852	\$0	\$141,426	\$39,576	(\$39,576)	\$101,850	ER17-2154	Approved	117
118	ALMADEN (LOS GATOS) 60KV SHUNT CAPACITOR	Low	\$55,158	\$27,579	40	3/1/2018	\$26,775	\$26,775	\$0	\$13,388	\$3,746	(\$3,746)	\$9,641	ER17-2154	Approved	118
119	VACA-LAKEVILLE	High	\$11,867,852	\$5,933,926	60	3/1/2018	\$5,818,544	\$5,818,544	\$0	\$2,909,272	\$814,119	(\$814,119)	\$2,095,153	ER17-2154	Approved	119
120	Ashlan - Gregg and Ashlan - Herndon 230 kV Line Reconductor	High	\$1,449,352	\$724,676	60	1/1/2020	\$724,676	\$724,676	\$0	\$362,338	\$101,395	(\$101,395)	\$260,943	ER19-13	Approved	120
121	Evergreen - Mabury 60 to 115 kV Conversion	Low	\$3,212,517	\$1,606,258	60	1/1/2020	\$1,606,258	\$1,606,258	\$0	\$803,129	\$224,744	(\$224,744)	\$578,385	ER19-13	Approved	121
122	Rio Oso - Atlantic 230 kV Line Project	High	\$1,649,957	\$824,979	60	1/1/2020	\$824,979	\$824,979	\$0	\$412,489	\$115,429	(\$115,429)	\$297,060	ER19-13	Approved	122
123	Watsonville Voltage Conversion	Low	\$4,682,764	\$2,341,382	60	1/1/2020	\$2,341,382	\$2,341,382	\$0	\$1,170,691	\$327,601	(\$327,601)	\$843,089	ER19-13	Approved	123
124	Reedley-Dinuba	Low	\$873,769	\$436,885	60	1/1/2020	\$436,885	\$436,885	\$0	\$218,442	\$61,128	(\$61,128)	\$157,314	ER19-13	Approved	124
125	Reedley-Orosi	Low	\$609,209	\$304,604	60	1/1/2020	\$304,604	\$304,604	\$0	\$152,302	\$42,620	(\$42,620)	\$109,683	ER19-13	Approved	125
126	Atlantic-Placer 115kV Line	Low	\$649,811	\$324,906	1	1/1/2020	\$324,906	\$324,906	\$0	\$162,453	\$45,460	(\$45,460)	\$116,993	ER19-2568	Approved	126
127	Diablo Canyon Voltage Support (DCVS) Project	High	\$2,220,688	\$1,110,344	1	1/1/2020	\$1,110,344	\$1,110,344	\$0	\$555,172	\$155,357	(\$155,357)	\$399,815	ER19-2568	Approved	127
128	Gates Gregg (Central Valley Transmission Connect "CVTC Project")	High	\$9,225,279	\$7,101,333	1	1/1/2020	\$7,101,333	\$7,101,333	\$0	\$3,550,666	\$993,604	(\$993,604)	\$2,557,062	ER19-2582	Approved	128
129	...															129

Notes:

1) Lines 103-125 are Abandoned Plant projects that were included in the TO17, TO18, TO19, and/or TO20 rate case filings. FERC Docket # ER19-1816 authorized recovery of the remaining unamortized balance over a one-year amortization period.

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

3) Lines 128 is for costs associated with the Gates Gregg (CVTC) Project. FERC Docket # ER19-2582 authorized recovery over a one-year amortization period.

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

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

Prior Year: 2020

Forecast Network Transmission Net Plant Additions 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 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).

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6		
			Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3		
Forecast Period			Gross	Incremental	Depreciation	Cost of Removal	Incremental	Net		
Line	Month	Year	Plant Adds	Gross Plant	Accrual	Spend	Reserve	Plant Additions	Line	
100	January	2021	\$106,414,729	\$106,414,729	\$253,792	\$4,477,358	(\$4,223,566)	\$110,638,295	100	
101	February	2021	\$52,768,697	\$159,183,426	\$379,642	\$5,299,741	(\$9,143,666)	\$168,327,092	101	
102	March	2021	\$142,369,497	\$301,552,923	\$719,184	\$7,243,840	(\$15,668,323)	\$317,221,246	102	
103	April	2021	\$86,603,426	\$388,156,349	\$925,727	\$6,369,433	(\$21,112,029)	\$409,268,378	103	
104	May	2021	\$165,361,999	\$553,518,348	\$1,320,104	\$4,596,994	(\$24,388,919)	\$577,907,266	104	
105	June	2021	\$128,707,866	\$682,226,213	\$1,627,064	\$6,689,325	(\$29,451,180)	\$711,677,393	105	
106	July	2021	\$38,143,981	\$720,370,195	\$1,718,035	\$4,948,479	(\$32,681,624)	\$753,051,818	106	
107	August	2021	\$61,963,224	\$782,333,419	\$1,865,813	\$7,069,194	(\$37,885,005)	\$820,218,424	107	
108	September	2021	\$71,396,562	\$853,729,981	\$2,036,089	\$6,887,222	(\$42,736,138)	\$896,466,119	108	
109	October	2021	\$81,075,308	\$934,805,288	\$2,229,448	\$12,234,170	(\$52,740,861)	\$987,546,149	109	
110	November	2021	\$86,863,921	\$1,021,669,209	\$2,436,613	\$10,632,896	(\$60,937,144)	\$1,082,606,354	110	
111	December	2021	\$170,968,498	\$1,192,637,708	\$2,844,361	\$10,728,496	(\$68,821,279)	\$1,261,458,987	111	
112	January	2022	\$126,961,631	\$1,319,599,339	\$3,147,156	\$7,316,829	(\$72,990,953)	\$1,392,590,292	112	
113	February	2022	\$109,478,797	\$1,429,078,136	\$3,408,256	\$5,744,329	(\$75,327,026)	\$1,504,405,162	113	
114	March	2022	\$168,713,187	\$1,597,791,323	\$3,810,625	\$6,880,749	(\$78,397,149)	\$1,676,188,473	114	
115	April	2022	\$111,396,904	\$1,709,188,228	\$4,076,299	\$8,051,929	(\$82,372,779)	\$1,791,561,006	115	
116	May	2022	\$156,147,953	\$1,865,336,180	\$4,448,702	\$11,603,127	(\$89,527,204)	\$1,954,863,384	116	
117	June	2022	\$91,280,753	\$1,956,616,934	\$4,666,400	\$7,531,728	(\$92,392,532)	\$2,049,009,466	117	
118	July	2022	\$78,359,929	\$2,034,976,863	\$4,853,283	\$5,884,287	(\$93,423,536)	\$2,128,400,399	118	
119	August	2022	\$120,392,586	\$2,155,369,449	\$5,140,412	\$6,526,224	(\$94,809,349)	\$2,250,178,797	119	
120	September	2022	\$165,736,425	\$2,321,105,874	\$5,535,682	\$6,153,878	(\$95,427,545)	\$2,416,533,419	120	
121	October	2022	\$124,240,808	\$2,445,346,682	\$5,831,988	\$6,154,429	(\$95,749,987)	\$2,541,096,668	121	
122	November	2022	\$139,484,577	\$2,584,831,259	\$6,164,649	\$4,751,700	(\$94,337,037)	\$2,679,168,296	122	
123	December	2022	\$283,082,048	\$2,867,913,307	\$6,839,781	\$4,329,811	(\$91,827,067)	\$2,959,740,374	123	
124	13-Month Average (Sum Lines 111 to 123)/13:			\$1,959,983,945				\$2,046,553,440	124	
125	Rate Year Depr Exp (sum Jan - Dec of the Rate Year)				\$57,923,233				125	

2) High Voltage Net Plant Additions

High Voltage Net Plant Additions are the total of the forecasted Incremental Gross Plant less the Incremental Reserve. Incremental Gross Plant is the total of forecast Gross Plant Additions. Incremental Reserve is the total of the calculated depreciation related to the Incremental Gross Plant less the forecast Cost of Removal. For the calculation of forecast Gross Plant Additions and Cost of Removal by planning order, see workpapers WP\_9-PlantAdditions 1-4.

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6		
			Note 1	Prior Month + Col 1	Col 2 * (12-DepRates, L. 110, col 9)/12	Note 2	Prior Month + Col 3 - Col 4	Col 2 - Col 5		
Forecast Period			Gross	Incremental	Depreciation	Cost of Removal	Incremental	Net		
Line	Month	Year	Plant Additions	Gross Plant	Accrual	Spend	Reserve	Plant Additions	Line	
200	January	2021	\$35,122,982	\$35,122,982	\$83,766	\$2,026,166	(\$1,942,400)	\$37,065,382	200	
201	February	2021	\$41,232,421	\$76,355,403	\$182,103	\$2,033,726	(\$3,794,023)	\$80,149,426	201	
202	March	2021	\$70,961,153	\$147,316,556	\$351,340	\$3,291,525	(\$6,734,208)	\$154,050,764	202	
203	April	2021	\$44,793,669	\$192,110,225	\$458,170	\$2,998,048	(\$9,274,086)	\$201,384,311	203	
204	May	2021	\$31,102,442	\$223,212,668	\$532,347	\$2,193,220	(\$10,934,959)	\$234,147,627	204	
205	June	2021	\$78,639,438	\$301,852,105	\$719,897	\$2,980,065	(\$13,195,127)	\$315,047,232	205	
206	July	2021	\$22,943,228	\$324,795,333	\$774,615	\$2,170,553	(\$14,591,065)	\$339,386,398	206	
207	August	2021	\$28,083,624	\$352,878,957	\$841,593	\$2,729,122	(\$16,478,594)	\$369,357,552	207	
208	September	2021	\$11,489,243	\$364,368,201	\$868,994	\$1,695,960	(\$17,305,560)	\$381,673,761	208	
209	October	2021	\$30,619,107	\$394,987,307	\$942,018	\$3,199,576	(\$19,563,118)	\$414,550,425	209	
210	November	2021	\$27,783,865	\$422,771,172	\$1,008,281	\$4,002,463	(\$22,557,300)	\$445,328,472	210	
211	December	2021	\$50,714,834	\$473,486,006	\$1,129,232	\$4,589,456	(\$26,017,524)	\$499,503,529	211	
212	January	2022	\$34,785,077	\$508,271,082	\$1,212,192	\$3,603,229	(\$28,408,560)	\$536,679,643	212	
213	February	2022	\$37,628,328	\$545,899,410	\$1,301,933	\$2,716,959	(\$29,823,586)	\$575,722,997	213	
214	March	2022	\$106,948,128	\$652,847,538	\$1,556,998	\$3,006,568	(\$31,273,157)	\$684,120,695	214	
215	April	2022	\$26,175,194	\$679,022,732	\$1,619,424	\$3,458,468	(\$33,112,202)	\$712,134,934	215	
216	May	2022	\$93,888,904	\$772,911,636	\$1,843,342	\$5,501,915	(\$36,770,774)	\$809,682,411	216	
217	June	2022	\$35,845,232	\$808,756,868	\$1,928,831	\$2,594,073	(\$37,436,016)	\$846,192,884	217	
218	July	2022	\$30,782,690	\$839,539,558	\$2,002,246	\$2,180,427	(\$37,614,197)	\$877,153,755	218	
219	August	2022	\$76,266,688	\$915,806,246	\$2,184,136	\$2,035,674	(\$37,465,735)	\$953,271,980	219	
220	September	2022	\$53,380,086	\$969,186,332	\$2,311,444	\$2,003,756	(\$37,158,047)	\$1,006,344,378	220	
221	October	2022	\$55,887,769	\$1,025,074,101	\$2,444,733	\$1,848,537	(\$36,561,851)	\$1,061,635,952	221	
222	November	2022	\$33,239,651	\$1,058,313,752	\$2,524,007	\$1,640,119	(\$35,677,963)	\$1,093,991,715	222	
223	December	2022	\$149,695,702	\$1,208,009,454	\$2,881,022	\$1,727,053	(\$34,523,995)	\$1,242,533,449	223	
224	13-Month Average:			\$804,394,209				\$838,382,179	224	

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

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

Prior Year: 2020

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

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6		
			Note 1	Prior Month + Col 1	Col 2 * (12-DepRates, L. 110, col 9)/12	Note 2	Prior Month + Col 3 - Col 4	Col 2 - Col 5		
Forecast Period			Gross	Incremental	Depreciation	Cost of Removal	Incremental	Net		
Line	Month	Year	Plant Additions	Gross Plant	Accrual	Spend	Reserve	Plant Additions	Line	
300	January	2021	\$71,291,747	\$71,291,747	\$170,026	\$2,451,192	(\$2,281,166)	\$73,572,914	300	
301	February	2021	\$11,536,275	\$82,828,023	\$197,539	\$3,266,016	(\$5,349,643)	\$88,177,665	301	
302	March	2021	\$71,408,344	\$154,236,367	\$367,843	\$3,952,315	(\$8,934,115)	\$163,170,482	302	
303	April	2021	\$41,809,757	\$196,046,124	\$467,557	\$3,371,385	(\$11,837,943)	\$207,884,067	303	
304	May	2021	\$134,259,556	\$330,305,680	\$787,757	\$2,403,774	(\$13,453,960)	\$343,759,640	304	
305	June	2021	\$50,068,428	\$380,374,108	\$907,167	\$3,709,260	(\$16,256,053)	\$396,630,161	305	
306	July	2021	\$15,200,754	\$395,574,862	\$943,420	\$2,777,925	(\$18,090,559)	\$413,665,420	306	
307	August	2021	\$33,879,600	\$429,454,462	\$1,024,220	\$4,340,072	(\$21,406,411)	\$450,860,872	307	
308	September	2021	\$59,907,318	\$489,361,780	\$1,167,095	\$5,191,263	(\$25,430,578)	\$514,792,358	308	
309	October	2021	\$50,456,201	\$539,817,981	\$1,287,430	\$9,034,594	(\$33,177,743)	\$572,995,724	309	
310	November	2021	\$59,080,056	\$598,898,037	\$1,428,332	\$6,630,433	(\$38,379,845)	\$637,277,882	310	
311	December	2021	\$120,253,665	\$719,151,702	\$1,715,129	\$6,139,040	(\$42,803,756)	\$761,955,458	311	
312	January	2022	\$92,176,555	\$811,328,257	\$1,934,963	\$3,713,600	(\$44,582,392)	\$855,910,649	312	
313	February	2022	\$71,850,469	\$883,178,726	\$2,106,322	\$3,027,369	(\$45,503,440)	\$928,682,166	313	
314	March	2022	\$61,765,060	\$944,943,786	\$2,253,628	\$3,874,180	(\$47,123,992)	\$992,067,778	314	
315	April	2022	\$85,221,710	\$1,030,165,495	\$2,456,876	\$4,593,461	(\$49,260,577)	\$1,079,426,073	315	
316	May	2022	\$62,259,049	\$1,092,424,544	\$2,605,359	\$6,101,212	(\$52,756,430)	\$1,145,180,974	316	
317	June	2022	\$55,435,522	\$1,147,860,066	\$2,737,569	\$4,937,655	(\$54,956,515)	\$1,202,816,581	317	
318	July	2022	\$47,577,240	\$1,195,437,305	\$2,851,038	\$3,703,861	(\$55,809,338)	\$1,251,246,644	318	
319	August	2022	\$44,125,898	\$1,239,563,203	\$2,956,275	\$4,490,551	(\$57,343,614)	\$1,296,906,817	319	
320	September	2022	\$112,356,339	\$1,351,919,542	\$3,224,237	\$4,150,122	(\$58,269,499)	\$1,410,189,041	320	
321	October	2022	\$68,353,038	\$1,420,272,581	\$3,387,255	\$4,305,892	(\$59,188,136)	\$1,479,460,716	321	
322	November	2022	\$106,244,926	\$1,526,517,506	\$3,640,642	\$3,111,580	(\$58,659,074)	\$1,585,176,581	322	
323	December	2022	\$133,386,346	\$1,659,903,852	\$3,958,759	\$2,602,757	(\$57,303,072)	\$1,717,206,925	323	
324	13-Month Average:			\$1,155,589,736				\$1,208,171,262	324	

Notes:

- 1) For High and Low Voltage Gross Plant Additions see WP\_9-PlantAdditions 5, L. 149-172.  
2) For High and Low Voltage Gross Plant Cost of Removal see WP\_9-PlantAdditions 6, L. 149-172.  
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Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 10-AccDep

Accumulated Depreciation for Network Transmission Assets

Input cells are shaded gold

Prior Year: 2020

1) Total Accumulated Depreciation for Network Transmission Functional Plant

Total Accumulated Depreciation for Network Transmission Functional Plant is the total of the Accumulated Depreciation related to High Voltage (Section 2) and Low Voltage (Section 3) Network Transmission Plant.  
The monthly balances in Lines 100 -112 are the end-of-month balances for Prior Year and December of Prior Year - 1.

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13		
			Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Section 2 + Section 3	Total of Col 1-12	
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	2019	\$59,587	\$70,605,177	\$104,120,100	\$16,199,621	\$1,437,480,694	\$15,274,111	\$344,254,566	\$348,173,188	\$497,016,745	\$94,972,370	\$70,451,887	\$13,550,236	\$3,012,158,282	Line 200 + Line 300	100
101	January	2020	(\$6,771)	\$69,759,675	\$104,348,487	\$16,332,468	\$1,469,148,560	\$15,356,365	\$345,026,227	\$353,616,888	\$504,272,405	\$95,421,488	\$70,620,402	\$14,062,891	\$3,057,959,087	Line 201 + Line 301	101
102	February	2020	(\$6,895)	\$70,063,570	\$104,907,278	\$16,520,509	\$1,474,991,331	\$15,411,703	\$344,348,143	\$356,196,144	\$502,623,776	\$96,064,925	\$71,004,065	\$14,258,583	\$3,066,383,133	Line 202 + Line 302	102
103	March	2020	(\$7,037)	\$70,337,592	\$105,454,799	\$16,677,411	\$1,486,996,080	\$15,466,965	\$345,094,403	\$359,329,977	\$508,993,238	\$96,705,289	\$71,341,901	\$13,984,448	\$3,090,375,067	Line 203 + Line 303	103
104	April	2020	(\$7,120)	\$70,566,497	\$106,012,932	\$16,833,861	\$1,497,720,628	\$15,521,721	\$345,953,290	\$362,558,458	\$513,814,237	\$97,354,718	\$71,800,342	\$14,193,649	\$3,112,323,214	Line 204 + Line 304	104
105	May	2020	(\$7,079)	\$70,878,999	\$106,248,709	\$16,989,212	\$1,505,056,820	\$15,586,231	\$347,160,572	\$365,887,724	\$516,557,686	\$97,999,957	\$72,220,034	\$14,377,636	\$3,128,956,501	Line 205 + Line 305	105
106	June	2020	(\$7,846)	\$71,194,450	\$106,774,334	\$17,144,234	\$1,518,356,739	\$15,634,730	\$348,117,870	\$362,424,399	\$518,110,160	\$98,646,830	\$72,410,837	\$14,570,710	\$3,143,377,447	Line 206 + Line 306	106
107	July	2020	(\$7,848)	\$71,512,018	\$107,327,718	\$17,298,750	\$1,533,265,863	\$15,688,648	\$347,539,468	\$362,949,229	\$520,705,091	\$99,296,501	\$72,877,675	\$14,768,409	\$3,163,221,521	Line 207 + Line 307	107
108	August	2020	(\$7,851)	\$71,748,962	\$107,881,679	\$17,451,377	\$1,552,446,025	\$15,741,765	\$350,896,533	\$368,385,723	\$523,403,969	\$99,946,732	\$73,350,868	\$14,960,050	\$3,196,205,833	Line 208 + Line 308	108
109	September	2020	(\$7,853)	\$72,057,838	\$108,408,389	\$17,603,336	\$1,565,167,316	\$15,787,329	\$346,275,260	\$367,099,620	\$524,843,716	\$100,593,360	\$73,820,954	\$15,152,703	\$3,206,801,969	Line 209 + Line 309	109
110	October	2020	(\$7,859)	\$72,369,532	\$108,969,795	\$17,759,022	\$1,570,623,705	\$15,840,378	\$346,358,600	\$370,645,162	\$523,811,019	\$101,239,251	\$74,277,659	\$15,345,796	\$3,217,232,060	Line 210 + Line 310	110
111	November	2020	(\$7,858)	\$72,680,527	\$109,522,619	\$17,915,000	\$1,576,821,177	\$15,759,371	\$347,258,286	\$377,584,879	\$531,517,004	\$101,887,341	\$74,737,545	\$15,542,792	\$3,241,218,682	Line 211 + Line 311	111
112	December	2020	(\$7,830)	\$72,494,732	\$109,706,920	\$18,023,615	\$1,591,956,950	\$15,966,368	\$347,587,090	\$379,206,174	\$527,564,753	\$102,565,877	\$75,168,249	\$15,292,937	\$3,255,525,836	Line 212 + Line 312	112
113	13-Month Average		(\$2,328)	\$71,251,505	\$106,898,751	\$17,134,493	\$1,521,540,915	\$15,618,130	\$346,605,408	\$364,158,274	\$516,402,600	\$98,668,819	\$72,621,724	\$14,620,065	\$3,145,518,356		113

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

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

			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		Line
200	December	2019	\$13,217	\$33,572,846	\$61,235,316	\$6,954,766	\$803,955,641	\$2,842,173	\$233,357,873	\$37,936,660	\$210,583,533	\$55,204,509	\$30,759,622	\$4,339,980	\$	1,480,756,137	200
201	January	2020	(\$4,432)	\$33,901,630	\$49,851,488	\$6,568,005	\$721,044,614	\$3,883,894	\$188,435,787	\$58,286,851	\$182,800,717	\$63,729,903	\$27,606,373	\$4,482,714	\$	1,340,587,544	201
202	February	2020	(\$4,513)	\$34,049,316	\$50,118,445	\$6,643,624	\$723,912,192	\$3,897,890	\$188,065,452	\$58,711,991	\$182,203,083	\$64,159,640	\$27,756,352	\$4,545,093	\$	1,344,058,565	202
203	March	2020	(\$4,606)	\$34,182,484	\$50,380,018	\$6,706,722	\$729,804,012	\$3,911,867	\$188,473,023	\$59,228,542	\$184,512,037	\$64,587,325	\$27,888,416	\$4,457,709	\$	1,354,127,549	203
204	April	2020	(\$4,660)	\$34,293,727	\$50,646,661	\$6,769,637	\$735,067,522	\$3,925,716	\$188,942,102	\$59,760,694	\$186,259,668	\$65,021,064	\$28,067,626	\$4,524,394	\$	1,363,274,151	204
205	May	2020	(\$4,633)	\$34,445,596	\$50,759,301	\$6,832,110	\$738,668,057	\$3,942,031	\$189,601,458	\$60,309,459	\$187,254,179	\$65,452,005	\$28,231,689	\$4,583,042	\$	1,370,074,295	205
206	June	2020	(\$5,135)	\$34,598,898	\$51,010,413	\$6,894,452	\$745,195,536	\$3,954,298	\$190,124,286	\$59,738,597	\$187,816,957	\$65,884,037	\$28,306,276	\$4,644,587	\$	1,378,163,201	206
207	July	2020	(\$5,137)	\$34,753,229	\$51,274,787	\$6,956,589	\$752,512,797	\$3,967,935	\$189,808,392	\$59,825,105	\$188,757,630	\$66,317,937	\$28,488,769	\$4,707,606	\$	1,387,365,638	207
208	August	2020	(\$5,138)	\$34,868,378	\$51,539,437	\$7,017,967	\$761,926,244	\$3,981,369	\$191,641,850	\$60,721,205	\$189,735,984	\$66,752,213	\$28,673,746	\$4,768,694	\$	1,401,621,948	208
209	September	2020	(\$5,140)	\$35,018,485	\$51,791,067	\$7,079,077	\$768,169,737	\$3,992,893	\$189,117,946	\$60,509,216	\$190,257,897	\$67,184,081	\$28,857,508	\$4,830,104	\$	1,406,802,872	209
210	October	2020	(\$5,144)	\$35,169,961	\$52,059,274	\$7,141,685	\$770,847,682	\$4,006,310	\$189,163,462	\$61,093,630	\$189,883,541	\$67,615,458	\$29,036,040	\$4,891,655	\$	1,410,903,552	210
211	November	2020	(\$5,143)	\$35,321,098	\$52,323,380	\$7,204,411	\$773,889,344	\$3,985,822	\$189,654,825	\$62,237,507	\$192,676,991	\$68,048,303	\$29,215,814	\$4,954,449	\$	1,419,506,800	211
212	December	2020	(\$5,156)	\$35,359,845	\$52,430,975	\$7,247,659	\$782,912,231	\$4,060,499	\$190,251,149	\$60,662,091	\$190,960,059	\$68,545,295	\$29,378,361	\$4,890,630	\$	1,426,693,640	212
213	13-Month Average		(\$3,509)	\$34,579,653	\$51,955,428	\$6,924,362	\$754,454,278	\$3,873,284	\$192,818,277	\$58,386,273	\$189,515,560	\$65,269,367	\$28,635,892	\$4,663,127	\$	1,391,071,992	213

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

Accumulated Depreciation for Network Transmission Assets

Prior Year: 2020

Input cells are shaded gold

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

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

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	
			Total of Col 1-12													
FERC Account:			350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359		
Line	Month	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total	Line
300	December	2019	\$46,371	\$37,032,330	\$42,884,784	\$9,244,855	\$633,525,054	\$12,431,938	\$110,896,692	\$310,236,528	\$286,433,212	\$39,767,860	\$39,692,266	\$9,210,255	\$1,531,402,145	300
301	January	2020	(\$2,340)	\$35,858,046	\$54,496,999	\$9,764,463	\$748,103,947	\$11,472,471	\$156,590,440	\$295,330,038	\$321,471,688	\$31,691,586	\$43,014,029	\$9,580,178	\$1,717,371,544	301
302	February	2020	(\$2,382)	\$36,014,254	\$54,788,833	\$9,876,885	\$751,079,139	\$11,513,813	\$156,282,691	\$297,484,153	\$320,420,694	\$31,905,285	\$43,247,713	\$9,713,490	\$1,722,324,568	302
303	March	2020	(\$2,431)	\$36,155,108	\$55,074,781	\$9,970,689	\$757,192,068	\$11,555,098	\$156,621,382	\$300,101,435	\$324,481,201	\$32,117,965	\$43,453,485	\$9,526,739	\$1,736,247,518	303
304	April	2020	(\$2,460)	\$36,272,770	\$55,366,271	\$10,064,224	\$762,653,106	\$11,596,006	\$157,011,188	\$302,797,764	\$327,554,569	\$32,333,654	\$43,732,716	\$9,669,255	\$1,749,049,063	304
305	May	2020	(\$2,446)	\$36,433,403	\$55,489,408	\$10,157,101	\$766,388,762	\$11,644,199	\$157,559,114	\$305,578,265	\$329,303,507	\$32,547,952	\$43,988,345	\$9,794,594	\$1,758,882,206	305
306	June	2020	(\$2,711)	\$36,595,552	\$55,763,921	\$10,249,782	\$773,161,204	\$11,680,432	\$157,993,584	\$302,685,802	\$330,293,203	\$32,762,793	\$44,104,561	\$9,926,123	\$1,765,214,247	306
307	July	2020	(\$2,712)	\$36,758,789	\$56,052,931	\$10,342,160	\$780,753,067	\$11,720,714	\$157,731,076	\$303,124,124	\$331,947,461	\$32,978,563	\$44,388,906	\$10,060,803	\$1,775,855,883	307
308	August	2020	(\$2,712)	\$36,880,584	\$56,342,242	\$10,433,409	\$790,519,781	\$11,760,396	\$159,254,683	\$307,664,518	\$333,667,986	\$33,194,520	\$44,677,122	\$10,191,357	\$1,794,583,885	308
309	September	2020	(\$2,713)	\$37,039,353	\$56,617,322	\$10,524,259	\$796,997,580	\$11,794,436	\$157,157,314	\$306,590,404	\$334,585,819	\$33,409,279	\$44,963,446	\$10,322,599	\$1,799,999,097	309
310	October	2020	(\$2,715)	\$37,199,571	\$56,910,522	\$10,617,337	\$799,776,023	\$11,834,068	\$157,195,138	\$309,551,532	\$333,927,478	\$33,623,794	\$45,241,619	\$10,454,142	\$1,806,328,508	310
311	November	2020	(\$2,715)	\$37,359,429	\$57,199,239	\$10,710,589	\$802,931,833	\$11,773,549	\$157,603,461	\$315,347,372	\$338,840,014	\$33,839,039	\$45,521,730	\$10,588,342	\$1,821,711,882	311
312	December	2020	(\$2,673)	\$37,134,888	\$57,275,945	\$10,775,956	\$809,044,718	\$11,905,869	\$157,335,941	\$318,544,082	\$336,604,694	\$34,020,582	\$45,789,888	\$10,402,307	\$1,828,832,197	312
313	13-Month Average		\$1,182	\$36,671,852	\$54,943,323	\$10,210,132	\$767,086,637	\$11,744,845	\$153,787,131	\$305,772,001	\$326,887,040	\$33,399,452	\$43,985,833	\$9,956,937	\$1,754,446,365	313

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

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

			Col 1 Col 2 + Col 3	Col 2 Note 1	Col 3 Note 1		
Line	Month	Year	Total CGI	High Voltage	Low Voltage		
400	December	2019	\$288,352,419	\$130,205,461	\$158,146,959	See WP_10-AccDep 4, L. 122, Col 1 and Col 2 from annual update for Prior Year minus 1	
401	December	2020	\$320,152,033	\$140,214,618	\$179,937,415	See WP_10-AccDep 4, L. 122, Col 1 and Col 2	
402	Average		\$304,252,226	\$135,210,040	\$169,042,187	(Line 400 + Line 401)/2	

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

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

			Col 1 Note 2	Col 2 24-Allocators, L. 113	Col 3 Col 1 * Col 2	Col 4 Col 3 * 24- Allocators, L. 126	Col 5 Col 3 * 24-Allocators, L. 127		
Line	Month	Year	Total PG&E Residual CGI	Network Transmission O&M Labor Factor	Network Transmission Corporate CGI	High Voltage	Low Voltage		
500	December	2019	\$1,180,885,455	9.53%	\$112,592,237	\$48,796,756	\$63,795,481	See WP_10-AccDep 4, L. 122, Col 11 from annual update for Prior Year minus 1	
501	December	2020	\$1,172,448,839	9.53%	\$111,787,843	\$48,448,137	\$63,339,706	See WP_10-AccDep 4, L. 122, Col 11	
502	Average		\$1,176,667,147		\$112,190,040	\$48,622,447	\$63,567,593	(Line 500 + Line 501)/2	

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

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

			Col 1 Note 3	Col 2 24-Allocators, L. 112	Col 3 Col 1 * Col 2	Col 4 Col 3 * 24- Allocators, L. 126	Col 5 Col 3 * 24-Allocators, L. 127		
Line	Month	Year	Total Electric Residual CGI	Network Transmission O&M Labor Factor	Network Transmission Corporate CGI	High Voltage	Low Voltage		
600	December	2019	\$60,973,795	13.65%	\$8,323,630	\$3,607,408	\$4,716,222	See WP_10-AccDep 4, L. 122, Col 12 from annual update for Prior Year minus 1	
601	December	2020	\$66,401,654	13.65%	\$9,064,596	\$3,928,538	\$5,136,058	See WP_10-AccDep 4, L. 122, Col 12	
602	Average		\$63,687,725		\$8,694,113	\$3,767,973	\$4,926,140	(Line 600 + Line 601)/2	

Pacific Gas and Electric Company  
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Schedule 10-AccDep

Accumulated Depreciation for Network Transmission Assets  
Input cells are shaded gold

Prior Year: 2020

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

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

			Col 1	Col 2	Col 3		
			Total of	Total of	Total of		
			Sections 4-6	Sections 4-6	Sections 4-6		
Line	Month	Year	Total CGI	High Voltage	Low Voltage	Source	Line
700	December	2019	\$409,268,286	\$182,609,625	\$226,658,661	Line 400 + Line 500 + Line 600	700
701	December	2020	\$441,004,471	\$192,591,293	\$248,413,178	Line 401 + Line 501 + Line 601	701
702	Average		\$425,136,379	\$187,600,459	\$237,535,920	(Line 700 + Line 701)/2	702

Notes:

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

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

Network Transmission Depreciation Expense

Prior Year: 2020

Input cells are shaded gold

1) Depreciation Expense for Network Transmission Functional Plant

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

		<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	
Line	FERC Account: Voltage	350.01 ETP35001	350.02 ETP35002	352.01 ETP35201	352.02 ETP35202	353.01 ETP35301	353.02 ETP35302	354 ETP35400	355 ETP35500	356 ETP35600	357 ETP35700	358 ETP35800	359 ETP35900	Total	Line
100	High Voltage	\$0	\$1,294,498	\$3,034,274	\$713,870	\$114,710,342	\$92,186	\$11,876,447	\$9,048,259	\$20,382,008	\$5,251,036	\$2,150,541	\$729,120	\$169,282,582	100
101	Low Voltage	\$0	\$1,357,919	\$3,241,653	\$1,061,526	\$119,167,271	\$271,413	\$9,729,330	\$47,316,767	\$35,686,047	\$2,599,807	\$3,341,834	\$1,542,232	\$225,315,799	101
102	Total	\$0	\$2,652,417	\$6,275,927	\$1,775,396	\$233,877,613	\$363,599	\$21,605,777	\$56,365,026	\$56,068,056	\$7,850,843	\$5,492,375	\$2,271,351	\$394,598,380	102

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

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

		<u>Col 1</u> Col 2 + Col 3	<u>Col 2</u> Note 1	<u>Col 3</u> Note 1	
Line	Year	Total CGI	High Voltage	Low Voltage	Line
200	2020	\$70,980,390	\$30,019,479	\$40,960,912	200

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

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

		<u>Col 1</u> Note 2	<u>Col 2</u> 24-Allocators, L. 113	<u>Col 3</u> Col 1 * Col 2	<u>Col 4</u> Col 3 * 24- Allocators, L. 126	<u>Col 5</u> Col 3 * 24- Allocators, L. 127	
Line	Year	Total PG&E Corporate Residual CGI	Network Transmission O&M Labor Factor	Transmission Allocation of Corporate CGI	High Voltage Corporate CGI	Low Voltage Corporate CGI	Line
300	2020	\$260,104,587	9.53%	\$24,799,829	\$10,748,087	\$14,051,742	300

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

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

		<u>Col 1</u> Note 3	<u>Col 2</u> 24-Allocators, L. 112	<u>Col 3</u> Col 1 * Col 2	<u>Col 4</u> Col 3 * 24- Allocators, L. 126	<u>Col 5</u> Col 3 * 24- Allocators, L. 127	
Line	Year	Electric Residual CGI	Network Transmission O&M Labor Factor	Transmission Allocation of Electric CGI	High Voltage Electric CGI	Low Voltage Electric CGI	Line
400	2020	\$2,235,568	13.65%	\$305,181	\$132,263	\$172,917	400

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

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

		<u>Col 1</u> Total of Sections 2-4	<u>Col 2</u> Total of Sections 2-4	<u>Col 3</u> Total of Sections 2-4	
Line	Year	Total CGI	High Voltage	Low Voltage	Line
500	2020	\$96,085,400	\$40,899,830	\$55,185,571	Line 200 + Line 300 + Line 400 500

Calculation of Depreciation Expense Rate Adjustment for Proposed Depreciation Rates

The following sections (Sections 6-9) are used to calculate the Depreciation Expense Rate Adjustment, which is a method to account for the potential difference in the Base TRR that would result from changing the depreciation rates for Network Transmission Functional Plant. The Depreciation Expense Rate Adjustment factors into the Base TRR only in filings where there are proposed depreciation rates for the rate year that are different from the rates used to record depreciation expense in the Prior Year.

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

Network Transmission Depreciation Expense

Prior Year: 2020

Input cells are shaded gold

6) Total Network Transmission Functional Plant

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

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	
			7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	7-PlantInService	Total of Col 1-12	
Line	Month	FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total	Line
		Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900		
600	January	2020	\$63,674,066	\$203,312,922	\$365,512,798	\$121,967,730	\$6,665,999,852	\$36,002,905	\$908,376,744	\$1,612,412,708	\$1,901,134,934	\$508,795,750	\$269,285,981	\$118,638,029	\$12,775,114,419	600
601	February	2020	\$63,716,916	\$204,231,968	\$366,992,298	\$110,016,857	\$6,695,377,273	\$36,003,481	\$910,004,953	\$1,636,446,456	\$1,920,025,192	\$510,008,841	\$270,508,359	\$118,824,858	\$12,842,157,452	601
602	March	2020	\$63,729,297	\$205,188,358	\$367,117,174	\$110,055,708	\$6,711,289,469	\$36,003,864	\$910,568,377	\$1,649,791,809	\$1,935,411,864	\$510,037,543	\$270,580,039	\$120,089,809	\$12,889,863,311	602
603	April	2020	\$63,725,547	\$207,979,541	\$367,214,868	\$109,986,716	\$6,810,349,316	\$36,004,447	\$911,219,375	\$1,666,538,182	\$1,947,455,296	\$510,044,645	\$270,675,282	\$120,626,632	\$13,021,819,847	603
604	May	2020	\$63,767,466	\$209,570,664	\$366,940,096	\$109,494,908	\$6,829,518,146	\$36,049,888	\$912,130,601	\$1,700,775,106	\$1,958,044,809	\$512,078,167	\$280,356,576	\$122,228,805	\$13,100,955,232	604
605	June	2020	\$64,071,339	\$211,634,735	\$366,987,916	\$109,402,382	\$6,892,210,399	\$36,049,888	\$918,320,490	\$1,757,117,727	\$1,979,259,934	\$512,121,545	\$280,250,720	\$123,364,561	\$13,250,791,635	605
606	July	2020	\$64,085,289	\$212,113,872	\$367,185,135	\$108,850,934	\$6,901,488,438	\$36,049,977	\$921,120,826	\$1,767,896,045	\$1,992,792,070	\$512,132,932	\$280,317,046	\$123,174,351	\$13,287,206,914	606
607	August	2020	\$63,980,250	\$206,705,285	\$367,602,463	\$109,881,774	\$6,924,673,114	\$36,049,978	\$928,201,041	\$1,769,102,205	\$2,003,802,780	\$512,137,832	\$280,547,015	\$123,956,843	\$13,326,640,582	607
608	September	2020	\$64,003,300	\$206,734,465	\$367,612,374	\$109,855,094	\$7,055,993,771	\$36,049,986	\$923,461,974	\$1,799,173,547	\$2,025,373,238	\$512,145,514	\$280,573,721	\$124,316,101	\$13,505,293,085	608
609	October	2020	\$64,056,807	\$206,731,965	\$367,633,469	\$109,866,318	\$7,077,326,537	\$36,049,987	\$924,587,535	\$1,826,630,852	\$2,032,353,687	\$512,178,774	\$280,751,576	\$125,192,432	\$13,563,359,939	609
610	November	2020	\$64,100,170	\$206,856,641	\$368,115,545	\$109,418,506	\$7,154,676,304	\$35,969,876	\$936,004,359	\$1,840,300,224	\$2,045,814,531	\$512,204,294	\$280,865,442	\$125,698,493	\$13,680,024,385	610
611	December	2020	\$63,231,180	\$205,845,529	\$366,119,917	\$109,131,455	\$7,204,638,732	\$35,969,891	\$941,463,911	\$1,864,869,523	\$2,062,518,476	\$512,216,183	\$281,270,291	\$125,139,860	\$13,772,414,947	611

7) Proposed Network Transmission Functional Plant Depreciation Rates

Proposed Network Transmission Functional Plant Depreciation Rates are from 12-DepRates. The Depreciation Rates for Columns 3-12 are from 12-DepRates, L. 100 - 109.

The rates listed below are annual rates.

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	
			Note 4	Note 5	12-DepRates, L. 100	12-DepRates, L. 101	12-DepRates, L. 102	12-DepRates, L. 103	12-DepRates, L. 104	12-DepRates, L. 105	12-DepRates, L. 106	12-DepRates, L. 107	12-DepRates, L. 108	12-DepRates, L. 109	
Line			ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Line
700	Proposed Depreciation Rates		0.00%	1.83%	1.63%	1.71%	3.13%	1.66%	2.30%	3.16%	2.72%	1.53%	1.99%	1.86%	612

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

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

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	
			Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Section 6 * (Section 7)/12	Total of Col 1-12	
Line	Month	FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total	Line
		Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900		
800	January	2020	\$0	\$310,052	\$496,488	\$174,211	\$17,392,705	\$49,834	\$1,740,298	\$4,240,645	\$4,315,576	\$648,291	\$446,566	\$184,087	\$29,998,753	800
801	February	2020	\$0	\$311,454	\$498,498	\$157,141	\$17,469,355	\$49,835	\$1,743,418	\$4,303,854	\$4,358,457	\$649,836	\$448,593	\$184,377	\$30,174,817	801
802	March	2020	\$0	\$312,912	\$498,667	\$157,196	\$17,510,873	\$49,835	\$1,744,497	\$4,338,952	\$4,393,385	\$649,873	\$448,712	\$186,339	\$30,291,243	802
803	April	2020	\$0	\$317,169	\$498,800	\$157,098	\$17,769,336	\$49,836	\$1,745,744	\$4,382,995	\$4,420,724	\$649,882	\$448,870	\$187,172	\$30,627,627	803
804	May	2020	\$0	\$319,595	\$498,427	\$156,395	\$17,819,351	\$49,899	\$1,747,490	\$4,473,039	\$4,444,762	\$652,473	\$464,925	\$189,658	\$30,816,014	804
805	June	2020	\$0	\$322,743	\$498,492	\$156,263	\$17,982,926	\$49,899	\$1,759,349	\$4,621,220	\$4,492,920	\$652,528	\$464,749	\$191,421	\$31,192,509	805
806	July	2020	\$0	\$323,474	\$498,760	\$155,475	\$18,007,134	\$49,899	\$1,764,714	\$4,649,567	\$4,523,638	\$652,543	\$464,859	\$191,126	\$31,281,188	806
807	August	2020	\$0	\$315,226	\$499,327	\$156,948	\$18,067,626	\$49,899	\$1,778,278	\$4,652,739	\$4,548,632	\$652,549	\$465,240	\$192,340	\$31,378,804	807
808	September	2020	\$0	\$315,270	\$499,340	\$156,910	\$18,410,264	\$49,899	\$1,769,199	\$4,731,826	\$4,597,597	\$652,559	\$465,285	\$192,897	\$31,841,046	808
809	October	2020	\$0	\$315,266	\$499,369	\$156,926	\$18,465,924	\$49,899	\$1,771,356	\$4,804,039	\$4,613,443	\$652,601	\$465,580	\$194,257	\$31,988,660	809
810	November	2020	\$0	\$315,456	\$500,024	\$156,286	\$18,667,743	\$49,788	\$1,793,228	\$4,839,990	\$4,643,999	\$652,634	\$465,769	\$195,042	\$32,279,959	810
811	December	2020	\$0	\$313,914	\$497,313	\$155,876	\$18,798,103	\$49,788	\$1,803,688	\$4,904,607	\$4,681,917	\$652,649	\$466,440	\$194,175	\$32,518,471	811
812	Total		\$0	\$3,792,532	\$5,983,505	\$1,896,724	\$216,361,340	\$598,312	\$21,161,261	\$54,943,473	\$54,035,050	\$7,818,417	\$5,515,587	\$2,282,891	\$374,389,091	812

9) Depreciation Expense Rate Adjustment

The Depreciation Expense Rate Adjustment is the difference between the recorded Prior Year depreciation expense and the depreciation expense amount that would have resulted from using the proposed rates.

Line																Line
900	Calculated Depreciation Expense for Recorded Plant Using Proposed Rates				\$374,389,091											900
901	Total Prior Year Recorded Depreciation Expense				\$394,598,380											901
902	Depreciation Expense Rate Adjustment				(\$20,209,290)											902

Notes:

- 1) Network Transmission Direct Assigned CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves only Network Transmission. For Depreciation Expense amounts by Line of Business for Direct Assigned CGI Plant, see WP\_11-Depreciation 3, L. 122, Cols 1 and 2.
- 2) Corporate Residual (Gas and Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves all PG&E Gas and Electric Lines of Business. For Depreciation Expense for Corporate Residual (Gas and Electric) CGI Plant, see WP\_11-Depreciation 3, L. 122, Col 11.
- 3) Corporate Residual (Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves PG&E Electric Lines of Business only. For Depreciation Expense for Corporate Residual (Electric) CGI Plant, see WP\_11-Depreciation 3, L. 122, Col 12.
- 4) Account 350.01 - Land is not depreciated in the TO rate case.
- 5) ETP35002 - Land Rights is depreciated using the composite depreciation rate excluding net salvage for transmission plant. (see 12-DepRates, L. 110, col 10)
- 6) Prior Year Depreciation Expense includes the incremental depreciation expense related to May-December 2019 recorded in December 2020 due to the approval of new depreciation rates in the Settlement approved in FERC Docket ER19-13-000 on December 30, 2020 [in Pacific Gas and Electric Company, 173 FERC ¶ 61,281 (2020)]

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

Network Transmission Depreciation Expense	Prior Year: 2020
Input cells are shaded gold	
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Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 12-DepRates

DEPRECIATION RATES (Note 1)

Rate Year: 2022

1) ELECTRIC TRANSMISSION PLANT (Note 2)

Line	Func	FERC Account	Asset Class	Asset Class Description	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Line
					7-PlantInService, L. 112, Col 3-12		Col 1 x Col 2	10-AccDep, L. 112, Col 3-12	Col 1 - Col 3 - Col 4			Col 1 x Col 9				
					ORIGINAL COST	NET SALVAGE PCT.	AMOUNT	BOOK RESERVE	FUTURE ACCRUALS	SURVIVOR CURVE	REMAINING LIFE	ANNUAL ACCRUAL AMOUNT	RATE	LIFE RATE	COR RATE	
100	ETP	352.01	ETP35201	STRUCTURES AND IMPROVEMENTS	\$366,119,917	(20)	(\$73,223,983)	\$109,706,920	\$329,636,980	70 - R3	57.45	\$5,967,755	1.63%	1.33%	0.31%	100
101	ETP	352.02	ETP35202	STRUCTURES AND IMPROVEMENTS - EQUIPMENT	\$109,131,455	(20)	(\$21,826,291)	\$18,023,615	\$112,934,131	70 - R3	63.80	\$1,870,513	1.71%	1.41%	0.30%	101
102	ETP	353.01	ETP35301	STATION EQUIPMENT	\$7,204,638,732	(60)	(\$4,322,783,239)	\$1,591,956,950	\$9,935,465,022	46 - R2	37.87	\$225,577,239	3.13%	2.13%	1.00%	102
103	ETP	353.02	ETP35302	STATION EQUIPMENT - STEP-UP TRANSFORMERS	\$35,969,891	(5)	(\$1,798,495)	\$15,966,368	\$21,802,017	55 - R1.5	34.30	\$597,460	1.66%	1.54%	0.12%	103
104	ETP	354	ETP35400	TOWERS AND FIXTURES	\$941,463,911	(100)	(\$941,463,911)	\$347,587,090	\$1,535,340,732	75 - R4	57.03	\$21,644,255	2.30%	1.19%	1.11%	104
105	ETP	355	ETP35500	POLES AND FIXTURES	\$1,864,869,523	(80)	(\$1,491,895,618)	\$379,206,174	\$2,977,558,967	54 - R1.5	46.49	\$58,855,282	3.16%	1.71%	1.44%	105
106	ETP	356	ETP35600	OVERHEAD CONDUCTORS AND DEVICES	\$2,062,518,476	(110)	(\$2,268,770,323)	\$527,564,753	\$3,803,724,046	65 - R2	51.91	\$56,183,003	2.72%	1.36%	1.36%	106
107	ETP	357	ETP35700	UNDERGROUND CONDUIT	\$512,216,183	0	\$0	\$102,565,877	\$409,650,306	65 - R4	54.80	\$7,831,785	1.53%	1.52%	0.01%	107
108	ETP	358	ETP35800	UNDERGROUND CONDUCTORS AND DEVICES	\$281,270,291	(10)	(\$28,127,029)	\$75,168,249	\$234,229,071	55 - R3	43.69	\$5,597,279	1.99%	1.76%	0.23%	108
109	ETP	359	ETP35900	ROADS AND TRAILS	\$125,139,860	(10)	(\$12,513,986)	\$15,292,937	\$122,360,908	60 - R1.5	52.76	\$2,330,104	1.86%	1.65%	0.22%	109
110			TOTAL TRANSMISSION PLANT		\$13,503,338,239		(\$9,162,402,876)	\$3,183,038,933	\$19,482,702,181			\$386,454,676	2.86%	1.83%	1.03%	110

(Note 3)

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

Line	Func	FERC Account	Asset Class	Asset Class Description	DEPRECIATION ACCRUAL RATES	Line
200			CMP30101	ORGANIZATION - COMMON PLANT	0.00	200
201			CMP30200	FRANCHISES AND CONSENTS - COMMON PLANT	0.00	201
202			CMP30301	MISCELLANEOUS INTANGIBLE PLANT	3.39	202
203			CMP30302	SOFTWARE	17.36	203
204			CMP30304	SOFTWARE CIS	9.01	204
205			CMP38901	LAND - COMMON PLANT	0.00	205
206			CMP38902	LAND RIGHTS	2.58	206
207			CMP39000	STRUCTURES AND IMPROVEMENTS	1.97	207
208			CMP39001	COMM PLANT: LEASEHOLD IMPR	20.00	208
209			CMP39101	OFFICE MACHINES	27.31	209
210			CMP39102	PC HARDWARE	14.17	210
211			CMP39103	OFFICE FURNITURE AND EQUIPMENT	7.50	211
212			CMP39104	OFFICE MACHINES AND COMPUTER EQUIPMENT - CIS - FULLY ACCRUED	27.31	212
213			CMP39201	TRANSPORTATION EQUIPMENT - AIR	1.36	213
214			CMP39202	TRANSPORTATION EQUIPMENT - CLASS P	13.48	214
215			CMP39203	TRANSPORTATION EQUIPMENT - CLASS C2	9.92	215
216			CMP39204	TRANSPORTATION EQUIPMENT - CLASS C4	10.13	216
217			CMP39205	TRANSPORTATION EQUIPMENT - CLASS T1	10.11	217
218			CMP39206	TRANSPORTATION EQUIPMENT - CLASS T3	9.10	218
219			CMP39207	TRANSPORTATION EQUIPMENT - CLASS T4	6.82	219
220			CMP39208	TRANSPORTATION EQUIPMENT - VESSELS	4.15	220
221			CMP39209	TRANSPORTATION EQUIPMENT - TRAILERS	3.07	221
222			CMP39300	STORES EQUIPMENT	6.25	222
223			CMP39400	TOOLS, SHOP AND GARAGE EQUIPMENT	3.34	223
224			CMP39500	LABORATORY EQUIPMENT	7.77	224
225			CMP39600	POWER OPERATED EQUIPMENT	6.45	225
226			CMP39701	COMMUNICATION EQUIPMENT - NON-COMPUTER	14.45	226
227			CMP39702	COMMUNICATION EQUIPMENT - COMPUTER	20.47	227
228			CMP39703	COMMUNICATION EQUIPMENT - RADIO SYSTEMS	15.25	228
229			CMP39704	COMMUNICATION EQUIPMENT - VOICE SYSTEMS	14.61	229
230			CMP39705	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS	4.79	230
231			CMP39706	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, GAS AMI	5.14	231
232			CMP39707	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, ELECTRIC AMI	0.83	232
233			CMP39708	AMI COMMUNICATION NETWORK	4.87	233
234			CMP39800	MISCELLANEOUS EQUIPMENT	5.36	234
235			CMP39900	OTHER TANGIBLE PROPERTY	0.21	235
236			EGP38901	LAND	0.00	236
237			EGP38902	LAND RIGHTS	2.99	237
238			EGP39000	STRUCTURES AND IMPROVEMENTS	1.58	238
239			EGP39100	OFFICE FURNITURE AND EQUIPMENT	5.93	239
240			EGP39400	TOOLS, SHOP AND WORK EQUIPMENT	3.94	240
241			EGP39500	LABORATORY EQUIPMENT	4.74	241
242			EGP39600	POWER OPERATED EQUIPMENT	7.89	242
243			EGP39700	COMMUNICATION EQUIPMENT	6.92	243
244			EGP39708	AMI COMMUNICATION NETWORK	4.96	244
245			EGP39800	MISCELLANEOUS EQUIPMENT	6.85	245
246			EIP30201	FRANCHISES AND CONSENTS	2.40	246
247			EIP30301	USBR - LIMITED TERM ELECTRIC	0.00	247
248			EIP30303	COMPUTER SOFTWARE	20.42	248

Notes:

- 1) Depreciation Rates in this Schedule cannot be changed without FERC authorization from a Section 205 or 206 filing.
- 2) Depreciation Rates in Cols 9, 10, and 11 are settled rates. Please see the the Offer of Settlement from PG&E's October 15, 2020 global settlement filing.
- 3) Account 350.02-Land Rights, was calculated by using the composite depreciation rate excluding net salvage for transmission plant, as of December 31, 2017, to arrive at the stated rate shown (Line 110, col 10). This rate cannot be changed absent a section 205 or 206 filing.
- 4) See CPUC Decision 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.

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

Calculation of Components of Working Capital

Prior Year: 2020

Input cells are shaded gold

1) Calculation of Materials and Supplies

Materials and Supplies balances are recorded in FERC Account 154.

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>		
			Note 1	Note 2	Col 2 *	Col 2 *		
					24-Allocators, L. 126	24-Allocators, L. 127		
			Total Company	Total Network	High	Low		
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Materials &amp; Supplies</u>	<u>Transmission</u>	<u>Voltage</u>	<u>Voltage</u>		<u>Line</u>
100	December	2019	\$549,615,749	\$87,359,221	\$37,860,928	\$49,498,293		100
101	January	2020	\$564,668,229	\$78,718,983	\$34,116,304	\$44,602,678		101
102	February	2020	\$564,393,894	\$79,475,736	\$34,444,276	\$45,031,460		102
103	March	2020	\$566,652,817	\$78,401,673	\$33,978,784	\$44,422,889		103
104	April	2020	\$566,917,220	\$74,897,874	\$32,460,260	\$42,437,614		104
105	May	2020	\$555,701,459	\$60,467,807	\$26,206,361	\$34,261,446		105
106	June	2020	\$564,323,193	\$66,926,592	\$29,005,557	\$37,921,034		106
107	July	2020	\$561,083,149	\$67,783,824	\$29,377,076	\$38,406,748		107
108	August	2020	\$555,183,701	\$67,503,515	\$29,255,592	\$38,247,923		108
109	September	2020	\$551,570,085	\$68,500,181	\$29,687,541	\$38,812,640		109
110	October	2020	\$558,257,277	\$70,785,800	\$30,678,113	\$40,107,686		110
111	November	2020	\$573,163,480	\$78,844,906	\$34,170,879	\$44,674,028		111
112	December	2020	\$533,278,843	\$81,295,879	\$35,233,114	\$46,062,764		112
113	13-Month Average		\$558,831,469	\$73,920,153	\$32,036,522	\$41,883,631		113

2) Calculation of Prepayments

Prepaid property insurance is allocated to Electric Transmission Network (ETN) based on plant ratios. Prepaid liability insurance is allocated to ETN based on a 40% plant, 60% labor ratio. Other prepayments are allocated to ETN based on the labor ratio.

			<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>		
			Data Source:		FF1 111, L. 57, col c	Note 3	col 3 - col 4	Note 4	Note 5	Note 6		
					Less:							
			Total Company					Detail of Adjusted Total Prepaids				
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Prepayments</u>	<u>Direct Assignments</u>	<u>Adjusted Total</u>	<u>Property Insurance</u>	<u>Liability Insurance</u>	<u>Misc.</u>				<u>Line</u>
200	December	2019	\$410,148,517	\$34,219,282	\$375,929,234	\$20,245,779	\$194,380,031	\$161,303,424				200
201	January	2020	\$404,554,092	\$35,917,357	\$368,636,735	\$18,040,014	\$177,281,324	\$173,315,398				201
202	February	2020	\$402,738,066	\$35,591,832	\$367,146,234	\$15,876,771	\$160,182,616	\$191,086,848				202
203	March	2020	\$382,915,475	\$37,146,367	\$345,769,108	\$14,625,792	\$143,083,908	\$188,059,408				203
204	April	2020	\$443,158,253	\$36,765,777	\$406,392,475	\$13,836,363	\$126,770,554	\$265,785,558				204
205	May	2020	\$388,999,155	\$36,385,187	\$352,613,968	\$16,120,411	\$109,600,450	\$226,893,106				205
206	June	2020	\$221,835,323	\$37,672,146	\$184,163,177	\$13,804,448	\$11,871,705	\$158,487,023				206
207	July	2020	\$223,463,367	\$37,291,556	\$186,171,811	\$11,488,486	\$4,935,443	\$169,747,882				207
208	August	2020	\$991,833,813	\$38,790,790	\$953,043,023	\$9,120,913	\$762,570,490	\$181,351,620				208
209	September	2020	\$924,950,709	\$50,095,444	\$874,855,265	\$6,856,560	\$693,816,733	\$174,181,972				209
210	October	2020	\$841,734,784	\$49,709,705	\$792,025,080	\$4,540,597	\$619,936,776	\$167,547,706				210
211	November	2020	\$778,017,677	\$49,339,107	\$728,678,570	\$2,224,634	\$550,830,519	\$175,623,417				211
212	December	2020	\$698,753,381	\$50,539,332	\$648,214,049	\$23,113,164	\$482,456,963	\$142,643,923				212

Allocation Method from Total Company to Electric Transmission Network						40% Plant / 60%			
					Plant Ratio	Labor Average	Labor Ratio		
213	Allocation Factor	24-Allocators, L. 116, L. 135, L. 113			16.09%	12.16%	9.53%	213	
		(Sum Line 200 to Line							
214	a) 13 Month Avg Calculation	212) / 13	\$547,161,739	\$40,727,991	\$506,433,748	\$13,068,764	\$310,593,655	\$182,771,330	214
215	Allocated Prepayments	Line 213 * Line 214			\$57,289,466	\$2,102,974	\$37,760,049	\$17,426,443	215
216	b) EOY Calculation	Line 212	\$698,753,381	\$50,539,332	\$648,214,049	\$23,113,164	\$482,456,963	\$142,643,923	216
217	Allocated Prepayments	Line 213 * Line 216			\$75,973,874	\$3,719,280	\$58,654,123	\$13,600,471	217

Notes:

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

Note 2: PG&E's supply chain management team uses specific material codes to assign recorded inventory balances to Network Transmission.

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

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

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

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

Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 14-ADIT

Accumulated Deferred Income Taxes

Prior Year: 2020

Input cells are shaded gold

1) Summary of Accumulated Deferred Income Taxes

a) End of Year Accumulated Deferred Income Taxes

	Col 1	Col 2	Col 3	
Line	Account	Total ADIT	Source	Line
100	Account 190	\$329,408,532	Line 212, Col. 2	100
101	Account 282	(\$1,792,625,219)	Line 309, Col. 2	101
102	Account 283	\$0	Line 406, Col. 2	102
103	Account 255	(\$4,455,607)	Line 505, Col. 2	103
104	Total Accumulated Deferred Income Taxes	(\$1,467,672,294)	Sum of Lines 100 to 103	104

b) Beginning of Year Accumulated Deferred Income Taxes

	BOY ADIT	Source	
105	Total Accumulated Deferred Income Taxes	(\$1,417,555,890)	WP_14-ADIT 1, L. 100, col 7
			105

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

	Average ADIT	Source	
106	Weighted Average ADIT:	(\$1,440,771,913)	Line 614, Col. 8
107	Adjustment for Forecasted Proration vs Actual Proration:	\$0	WP_14_ADIT, Tab 6, Col 13, Line 130
108	Adjusted Average ADIT	(\$1,440,771,913)	Line 106 + Line 107

2) Account 190 Detail

Line	ACCT 190	Col 1 DESCRIPTION	Col 2 END BAL per G/L Sum Col 3 to Col 6	Col 3 Gas and Other Non-ISO Related Costs	Col 4 ISO Only	Col 5 Electric Plant Related	Col 6 Electric Labor Related	Col 7 Description	Reference	Line
200	190.000	Environmental	(\$180,585,700)	(\$180,585,700)				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 100, Col 2	200
201	190.000	Compensation	\$75,225,473	\$75,225,473				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 101, Col 2	201
202	190.000	Vacation Timing Differences	\$40,653,885	\$11,978,813				Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 102, Col 2	202
203	190.000	Contributions in Aid of Construction (CIAC)	\$53,107,541	\$53,107,541				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 103, Col 2	203
204	190.000	Injuries and Damages	\$427,765,221	\$427,765,221				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 104, Col 2	204
205	190.000	California Corporation Franchise Tax	(\$392,592,822)	(\$416,498,332)		\$23,905,510		Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 105, Col 2	205
206	190.000	Net Operating Losses Deferred Taxes	\$7,947,876,393	\$7,618,124,081	\$329,752,312			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					Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 107, Col 2	207
208	190.000	Property Tax Timing Differences	(\$58,971,108)	(\$15,311,758)		(\$43,659,350)		Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 108, Col 2	208
209	190.000	Other	\$1,406,507,760	\$1,406,507,760				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 109, Col 2	209
210		Total Account 190	\$9,318,986,643	\$8,980,313,099	\$329,752,312	(\$19,753,840)	\$28,675,072	Sum of Above Lines beginning on Line 200		210
211		Allocation Factors (Plant and Wages)				21.56%	13.65%	24-Allocators, L. 119, 112		211
212		Total Account 190 ADIT (Sum of amounts in Columns 4 to 6)	\$329,408,532		\$329,752,312	(\$4,258,259)	\$3,914,480	Line 210 * Line 211 for Cols 5 and 6		212
213		FERC Form 1 Account 190	\$9,318,986,643	Must match amount on Line 210 Col 2					FF1 234, L. 18, col c	213

3) Account 282 Detail

Line	ACCT 282	Col 1 DESCRIPTION	Col 2 END BAL per G/L Sum Col 3 to Col 6	Col 3 Gas and Other Non-ISO Related Costs	Col 4 ISO Only	Col 5 Total Company Plant Related	Col 6 Total Company Labor Related	Col 7 Description		Line
300	282.000	Fully Normalized Deferred Tax	(\$1,802,838,467)		(\$1,802,838,467)			Property-Related FERC Costs	WP_14-ADIT 4, L. 103, Col 2	300
301	282.000	Property/Non-ISO	(\$6,678,827,561)	(\$6,678,827,561)				Property-Related CPUC Costs		301
302	282.000	Common Plant	(\$498,926,436)			(\$498,926,436)		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	(\$8,980,592,464)	(\$6,678,827,561)	(\$1,802,838,467)	(\$498,926,436)	\$0	Sum of Above Lines beginning on Line 300		307
308		Allocation Factors (Plant and Wages)			94.98%	16.09%	9.53%	24-Allocators, L. 122, 116, 113		308
309		Total Account 282 ADIT (Sum of amounts in Columns 4 to 6)	(\$1,792,625,219)		(\$1,712,339,933)	(\$80,285,285)	\$0	Line 307 * Line 308 for Cols 4 to 6		309
310		FERC Form 1 Account 282	(\$8,980,592,464)						FF1 275, L. 9, col k	310
311		Not Used								311
312		FERC Form 1 Account 282	(\$8,980,592,464)	Must match amount on Line 307 Col 2						312

Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 14-ADIT

Accumulated Deferred Income Taxes

Prior Year: 2020

Input cells are shaded gold

4) Account 283 Detail

Col 1		Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Line
ACCT 283	DESCRIPTION	END BAL per G/L Sum Col 3 to Col 6	Gas and Other Non-ISO Related Costs	ISO Only	Total Company Plant Related	Total Company Labor Related	Description	
Electric:								
400	283.000 Loss on Required Debt	(\$43,070,867)	(\$43,070,867)				Gas and Other Non-ISO Related Costs	400
401	283.000 Balancing Accounts	(\$1,496,203,634)	(\$1,496,203,634)				Relates Entirely to CPUC Balancing Account Recovery	401
402	283.000 Other	(\$483,441,533)	(\$483,441,533)				Gas and Other Non-ISO Related Costs	402
403								403
404	Total Account 283	(\$2,022,716,034)	(\$2,022,716,034)	\$0	\$0	\$0	Sum of Above Lines beginning on Line 400	404
405	Allocation Factors (Plant and Wages)				16.09%	9.53%	24-Allocators, Lines 116, 113	405
406	Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)	\$0		\$0	\$0	\$0	Line 404 * Line 405 for Cols 5 and 6	406
407	FERC Form 1 Account 283	(\$2,022,716,034)	Must match amount on Line 404 Col 2					407

5) Account 255 Detail

Col 1		Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Line
ACCT 255	DESCRIPTION	END BAL per G/L Sum Col 3 to Col 6	Gas and Other Non-ISO Related Costs	ISO Only	Total Company Plant Related	Total Company Labor Related	Description	
Electric:								
500	255.000 Investment Tax Credits	(\$91,683,096)	(\$88,723,969)	(\$2,959,127)			Property-Related FERC Costs	500
501	255.000 Investment Tax Credits - Common	(\$10,222,857)			(\$10,222,857)		Property-Related Costs	501
502	255.000 Investment Tax Credits - Other	\$6,012,663	\$6,012,663				Gas and Other Non-ISO Related Costs	502
503	Total Electric 255		(\$82,711,306)	(\$2,959,127)	(\$10,222,857)	\$0	Sum of Above Lines beginning on Line 500	503
504	Allocation Factors (Plant and Wages)	(\$95,893,290)		94.98%	16.09%	9.53%	24-Allocators, L. 122, 116, 113	504
505	Total Account 255 ADIT (Sum of amounts in Columns 4 to 6)	(\$4,455,607)		(\$2,810,585)	(\$1,645,022)	\$0	Line 503 * Line 504 for Cols 4 to 6	505
506	FERC Form 1 Account 255	(\$95,893,290)	Must match amount on Line 503 Col 2					506

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

Col 1		Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Line
		See Note 1	See Note 2			Col 5 / Tot. Days	= Col 2 * Col 6	Prior Month Col 8 + Col 7	
Line	Year	Future Test Period	Mthly Deferred Tax Amount	Deferred Tax Balance	Days in Month	Number of Days Left in Period	Prorata Percentages	Monthly Prorata Amounts	Annual Accumulated Prorata Calculation
600		Beginning Deferred Tax Balance (Line 105, Col. 2)		(\$1,417,555,890)		365	100.00%		(1,417,555,890)
601	2020	January	(\$4,176,367)	(\$1,421,732,257)	31	335	91.78%		(1,421,388,994)
602	2020	February	(\$4,176,367)	(\$1,425,908,624)	28	307	84.11%	(\$3,833,104)	(1,424,901,719)
603	2020	March	(\$4,176,367)	(\$1,430,084,991)	31	276	75.62%	(\$3,512,725)	(1,428,059,739)
604	2020	April	(\$4,176,367)	(\$1,434,261,358)	30	246	67.40%	(\$3,158,020)	(1,433,334,547)
605	2020	May	(\$4,176,367)	(\$1,438,437,725)	31	215	58.90%	(\$2,814,757)	(1,438,620,798)
606	2020	June	(\$4,176,367)	(\$1,442,614,092)	30	185	50.68%	(\$2,460,052)	(1,443,684,914)
607	2020	July	(\$4,176,367)	(\$1,446,790,459)	31	154	42.19%	(\$2,116,789)	(1,448,741,143)
608	2020	August	(\$4,176,367)	(\$1,450,966,826)	31	123	33.70%	(\$1,762,084)	(1,453,797,367)
609	2020	September	(\$4,176,367)	(\$1,455,143,193)	30	93	25.48%	(\$1,407,378)	(1,458,804,745)
610	2020	October	(\$4,176,367)	(\$1,459,319,560)	31	62	16.99%	(\$1,064,115)	(1,463,868,859)
611	2020	November	(\$4,176,367)	(\$1,463,495,927)	30	32	8.77%	(\$709,410)	(1,468,938,269)
612	2020	December	(\$4,176,367)	(\$1,467,672,294)	31	1	0.27%	(\$366,147)	(1,473,994,416)
613		Ending Balance		(\$1,467,672,294)				(\$11,442)	(1,485,435,858)
614								Weighted Average ADIT Balance:	(1,440,771,913)

**Pacific Gas and Electric Company**  
**Formula Rate Model**  
**Schedule 14-ADIT**

**Input cells are shaded gold**

Prior Year: 2020

7) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(l)-1(h)(6); PLR 9313008; 9202029; 922404; 201717008 for the Forecasted Plant Additions

Assumption Tax Depreciation - MACRS Half Year Convention over 15-Year Tax Life				Year 1 Tax Depr Rate		Year 2 Tax Depr Rate											
		Gross Plant Adds Col 1	Book Deprec Col 2	Tax Deprec Col 3	Tax Deprec Col 4	Tax Deprec Col 5	ADIT projected Col 6	1-BaseTRR, Line 405 Col 7	Amortization of Excess ADIT Col 7	Adjusted ADIT Projected Col 8	Prorata Percentages Col 9	Monthly ADIT Col 10	Accumulated ADIT Col 11				
		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	Col 3 - Col 4 * 1-BaseTRR Line 402	Col 3 - Col 4 * 1-BaseTRR Line 402	1-BaseTRR, Line 405/12	Col 6 + Col 7	Col 6, Lines 600-612	Col 8 * Col 9	Prior Month Col 11 + Col 10					
Line	Year	Plant Additions															
700	2021	January	\$106,414,729	3,045,504	5,320,736	(636,692)		\$809,526	\$172,834	91.78%	158,629	158,629					
701	2021	February	\$52,768,697	1,384,348	2,638,435	(350,939)		\$809,526	\$458,588	84.11%	385,716	544,345					
702	2021	March	\$142,369,497	3,395,417	7,118,475	(1,041,846)		\$809,526	(\$232,319)	75.62%	(175,671)	368,674					
703	2021	April	\$86,603,426	1,858,890	4,330,171	(691,553)		\$809,526	\$117,973	67.40%	79,511	448,184					
704	2021	May	\$165,361,999	3,155,018	8,268,100	(1,430,824)		\$809,526	(\$621,298)	58.90%	(365,970)	82,214					
705	2021	June	\$128,707,866	2,148,717	6,435,393	(1,199,566)		\$809,526	(\$390,040)	50.68%	(197,691)	(115,477)					
706	2021	July	\$38,143,981	545,825	1,907,199	(380,961)		\$809,526	\$428,565	42.19%	180,819	65,342					
707	2021	August	\$61,963,224	738,891	3,098,161	(660,209)		\$809,526	\$149,318	33.70%	50,318	115,660					
708	2021	September	\$71,396,562	681,104	3,569,828	(808,369)		\$809,526	\$1,157	25.48%	295	115,955					
709	2021	October	\$81,075,308	580,078	4,053,765	(972,063)		\$809,526	(\$162,536)	16.99%	(27,609)	88,346					
710	2021	November	\$86,863,921	414,329	4,343,196	(1,099,438)		\$809,526	(\$289,912)	8.77%	(25,417)	62,929					
711	2021	December	\$170,968,498	407,748	8,548,425	(2,278,054)		\$809,526	(\$1,468,528)	0.27%	(4,023)	58,906					
712		Sub-total Additions	\$1,192,637,708	18,355,870	59,631,885	(11,550,515)		\$9,714,317	(\$1,836,198)								
713		Balance					(11,550,515)		(1,836,198)	100%	(1,836,198)	(1,836,198)					
		Plant Adds	Filing Year & Rate Year Plt Adds Book Deprec Rate Year	Rate Year Plt Adds Rate Year Tax Deprec	Filing Year Plt Adds Rate Year Tax Deprec	ADIT projected	Amortization of Excess ADIT	Adjusted ADIT Projected	Prorata Percentages	Monthly ADIT	Accumulated ADIT						
			((Col 2, Line 712/12)*12-DepRates, Col 9, Line 110) + ((Col 2*12-														
Line	Rate Year	Plant Additions	9-PlantAdditions Col 1, Lines 112-123	DepRates, Col 9, Line 110/12 * Remaining Months	Col 2 * Col 1, Line 729	Col 2, Line 712 * Col 1, Line 730/12	Col 3 - Col 4 - Col 5 * 1-BaseTRR Line 402	1-BaseTRR, Line 405/12	Col 6 + Col 7	Col 6, Lines 600-612	Col 8 * Col 9	Prior Month Col 11 + Col 10					
714	2022	January	\$126,961,631	6,477,901	6,348,082	9,441,715	(2,605,804)	\$809,526	(\$1,796,277)	91.78%	(1,648,638)	(3,484,836)					
715	2022	February	\$109,478,797	5,716,456	5,473,940	9,441,715	(2,574,267)	\$809,526	(\$1,764,741)	84.11%	(1,484,316)	(4,969,152)					
716	2022	March	\$168,713,187	6,868,057	8,435,659	9,441,715	(3,080,803)	\$809,526	(\$2,271,277)	75.62%	(1,717,459)	(6,686,611)					
717	2022	April	\$111,396,904	5,235,428	5,569,845	9,441,715	(2,735,714)	\$809,526	(\$1,926,187)	67.40%	(1,298,197)	(7,984,808)					
718	2022	May	\$156,147,953	5,823,580	7,807,398	9,441,715	(3,197,275)	\$809,526	(\$2,387,749)	58.90%	(1,406,482)	(9,391,290)					
719	2022	June	\$91,280,753	4,368,250	4,564,038	9,441,715	(2,696,920)	\$809,526	(\$1,887,394)	50.68%	(956,624)	(10,347,915)					
720	2022	July	\$78,359,929	3,965,660	3,917,996	9,441,715	(2,628,794)	\$809,526	(\$1,819,267)	42.19%	(767,581)	(11,115,496)					
721	2022	August	\$120,392,586	4,280,002	6,019,629	9,441,715	(3,128,942)	\$809,526	(\$2,319,416)	33.70%	(781,611)	(11,897,107)					
722	2022	September	\$165,736,425	4,425,442	8,286,821	9,441,715	(3,722,685)	\$809,526	(\$2,913,158)	25.48%	(742,257)	(12,639,364)					
723	2022	October	\$124,240,808	3,733,279	6,212,040	9,441,715	(3,335,778)	\$809,526	(\$2,526,252)	16.99%	(429,117)	(13,068,481)					
724	2022	November	\$139,484,577	3,509,684	6,974,229	9,441,715	(3,611,636)	\$809,526	(\$2,802,110)	8.77%	(245,664)	(13,314,145)					
725	2022	December	\$283,082,048	3,519,493	14,154,102	9,441,715	(5,618,078)	\$809,526	(\$4,808,552)	0.27%	(13,174)	(13,327,319)					
726		Sub-total Additions	\$1,675,275,599	57,923,233	83,763,780	113,300,582	(38,936,697)	\$9,714,317	(\$29,222,380)								
727		Total Additions	\$2,867,913,307	\$76,279,102	\$143,395,665	\$113,300,582	(50,487,212)					(13,327,319)					
728		Impact of ADIT on Forecasted Plant Additions Plus Amortization of Excess ADIT										(1,170,761)					
												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-BaseTRB | .220) x (1-BaseTRB | .402/(1 - 1-BaseTRB | .402))+(Line 727 x 1-BaseTRB | .216)

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

Network Upgrade Credit and Interest Expense

Prior Year: 2020

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	\$218,619,488	WP_15-NUC 1, L. 100, col 10		100
101	FERC Acct 252 Other	\$136,608,653	Line 102 - Line 100		101
102	Total Acct 252 - Customer Advances for Construction	\$355,228,141	FF1 113, L. 56, col d		102

End of Year Balances

<u>Line</u>	<u>Description</u>	<u>Balance</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
103	Outstanding Network Upgrade Credits	\$200,840,151	WP_15-NUC 2, L. 100, col 10		103
104	FERC Acct 252 - Other	\$125,341,153	Line 105 - Line 103		104
105	Total Acct 252 - Customer Advances for Construction	\$326,181,304	FF1 113, L. 56, col c		105
106	Interest on Network Upgrade Credits Recorded in FERC Acct 431	\$6,397,845	WP_15-NUC 2, L. 101, col 7		106
107	FERC Acct 431 - Other	\$167,751,087	Line 108 - Line 106		107
108	Total Acct 431 - Other Interest Expense	\$174,148,932	FF1 117, L. 68, col c		108
109	Average of EOY and BOY	\$209,729,819	Average of Lines 100 and 103		109

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

Unfunded Reserves				Prior Year: 2020
Input cells are shaded gold				
	Col 1	Col 2	Source	
Line	1) Summary of Unfunded Reserves Average Balances			Line
100	Sum of BOY/EOY Averages	(\$43,685,367)	Sum Lines 205, 303, 401, 503, 603	100
101	Sum of EOY Values	(\$64,421,528)	Sum col 2, Lines 204, 302, 400, 502, 602	101
2) Calculation of Allocated Accrued Vacation				
	Col 1	Col 2		
Line	Description	Beginning of year (BOY)	End of Year (EOY)	Source
200	Total Company Accrued Vacation Liability	(\$262,908,184)	(\$337,183,745)	Note 1
201	Less: Permanent Accounting Adjustment	\$45,700,000	\$45,700,000	Note 2
202	Net Accrued Vacation	(\$217,208,184)	(\$291,483,745)	Line 200 + Line 201
203	Labor Allocation Factor	9.53%	9.53%	24-Allocators, Line 113
204	Allocated Accrued Vacation	(\$20,709,845)	(\$27,791,694)	Line 202 * Line 203
205	BOY/EOY Average:		(\$24,250,770)	Average of Line 204, Col 1 and Col 2
3) Calculation of Allocated Preferred Stock Dividends Payable				
	Col 1	Col 2		
	Beginning of year	End of Year	Source	
300	Dividends Declared-Preferred Stock (Acct. 437)	(\$13,916,317)	(\$27,832,635)	Negative 5-CostofCap-4, Line 102 (see Note 3)
301	Electric Plant over Total Plant	16.09%	16.09%	24-Allocators, Line 116
302	Allocated Preferred Stock Dividends Payable	(\$2,239,359)	(\$4,478,718)	Line 300 * Line 301 (see Note 3)
303	BOY/EOY Average:		(\$3,359,039)	Average of Line 302, Col 1 and Col 2
4) Calculation of Transition Cost				
	Col 1	Col 2		
	Beginning of year	End of Year	Source	
400	Transition Cost	\$0	(\$7,366,110)	see Note 4
401	BOY/EOY Average:		(\$3,683,055)	Average of Line 400
5) Calculation of Injuries and Damages				
	Col 1	Col 2		
	Beginning of year	End of Year	Source	
500	Injuries and Damages	\$0	(\$203,090,530)	WP_16-UnfundedReserves, L. 101 and L. 105, See Note 5
501	Liability Insurance Allocation Factor	12.16%	12.16%	24-Allocators, Line 135
502	Allocated Injuries and Damages	\$0.00	(\$24,690,486)	Line 500 * Line 501 (see Note 5)
503	BOY/EOY Average:		(\$12,345,243)	Average of Line 502, Col 1 and Col 2
6) Calculation of Severances				
	Col 1	Col 2		
	Beginning of year	End of Year	Source	
600	Severance	\$0	(\$991,333)	WP_16-UnfundedReserves, L. 201 and L. 205, See Note 5
601	Labor Allocation Factor	9.53%	9.53%	24-Allocators, Line 113
602	Allocated Injuries and Damages	\$0.00	(\$94,519)	Line 600 * Line 601 (see Note 6)
603	BOY/EOY Average:		(\$47,260)	Average of Line 602, Col 1 and Col 2

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

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

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

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

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

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

Regulatory Assets and Liabilities and Associated Amortization and Regulatory Debits and Credits  
Input cells are shaded gold

Prior Year: 2020

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

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

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

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

Instructions:

- 1) Upon Commission approval of recovery of Other Regulatory Assets and Liabilities, Amortization and Regulatory Debits and Credits costs through this formula transmission rate:
- 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>		Prior Year			<u>Calculation or Source</u>		<u>Line</u>	
		<u>Amount</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	
		col 1	col 2	col 3				
		Prior Year	Prior Year	Prior Year				
		BOY	EOY	Amortization or	Commission Order			
		Other Reg	Other Reg	Regulatory	Granting Approval of			
<u>Line</u>	Description of Issue Resulting in Other Regulatory <u>Asset/Liability</u>	<u>Asset/Liability</u>	<u>Asset/Liability</u>	<u>Debit/Credit</u>	<u>Regulatory 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

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

2) Unamortized Excess ADIT and Tax Normalization Calculation Pursuant to Treas. Reg §1.167(l)-1(h)(6); PLR 9313008; 9202029; 922404; 201717008

Line	Description	Value	Source	Line
			17-RegAssets-2, L. 110,	
	BOY Unamortized Excess Federal Accumulated Deferred Income		Col 17 (zero in 2017	
200	Taxes	(567,343,612) only)		200
	EOY Unamortized Excess Federal Accumulated Deferred Income		17-RegAssets-2, L. 110,	
201	Taxes	(557,630,114) Col 24		201
202	Weighted Average ADIT Balance	(562,843,912) Line 217, Col 8		202

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
			See Note 1	See Note 2			Col 5 / Tot. Days	= Col 2 * Col 6	Prior Month Col 8 + Col 7	
Line	Year	Future Test Period	Mthly Deferred Tax Amount	Deferred Tax Balance	Days in Month	Number of Days Left in Period	Prorata Percentages	Monthly Prorata Amounts	Annual Accumulated Prorata Calculation	Line
203		Beginning Deferred Tax Balance (Line 200)		(\$567,343,612)			365	100.00%	(567,343,612)	203
204	2020	January	\$809,458	(\$566,534,154)	31	335	91.78%	\$742,927	(566,600,685)	204
205	2020	February	\$809,458	(\$565,724,696)	28	307	84.11%	\$680,832	(565,919,853)	205
206	2020	March	\$809,458	(\$564,915,238)	31	276	75.62%	\$612,083	(565,307,769)	206
207	2020	April	\$809,458	(\$564,105,779)	30	246	67.40%	\$545,553	(564,762,217)	207
208	2020	May	\$809,458	(\$563,296,321)	31	215	58.90%	\$476,804	(564,285,413)	208
209	2020	June	\$809,458	(\$562,486,863)	30	185	50.68%	\$410,273	(563,875,139)	209
210	2020	July	\$809,458	(\$561,677,405)	31	154	42.19%	\$341,525	(563,533,614)	210
211	2020	August	\$809,458	(\$560,867,947)	31	123	33.70%	\$272,776	(563,260,838)	211
212	2020	September	\$809,458	(\$560,058,488)	30	93	25.48%	\$206,246	(563,054,593)	212
213	2020	October	\$809,458	(\$559,249,030)	31	62	16.99%	\$137,497	(562,917,096)	213
214	2020	November	\$809,458	(\$558,439,572)	30	32	8.77%	\$70,966	(562,846,129)	214
215	2020	December	\$809,458	(\$557,630,114)	31	1	0.27%	\$2,218	(562,843,912)	215
216		Ending Balance		(\$557,630,114)						216
217							Weighted Average ADIT Balance:		(562,843,912)	217

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

Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 17-RegAssets-2

Amortization of Excess Deferred Federal Income Taxes

Input cells are shaded gold

		Order 864 Permanent Worksheet(s) Category 1 Information			Category 2 Information	Category 3 Information			Category 5 Information	
		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
		-1				Sum Col 5 to Col 7				
		ADIT Balance Prior to TCJA @ 35% FIT 12/31/2017	Remeasurement ADIT Balance @ 21% FIT 12/31/2017	Col 1 - Col 2 (Excess)/Deficient ADIT Balance 12/31/2017	FERC Account (Excess)/Deficient ADIT Recorded Acct 182.3 / Acct 254	UNAMORTIZED EXCESS FEDERAL ACCUMULATED DEFERRED INCOME TAXES				
						Beg Bal PROTECTED FIXED ASSETS	Beg Bal UNPROTECTED FIXED ASSETS	Beg Bal UNPROTECTED NON FIXED ASSETS	Beg Bal TOTALS	Amortization Period ARAM/ARL/Years
Line	DESCRIPTION									
100	Method Life	(1,695,727,972)	(1,087,798,598)	(607,929,374)	Acct 182.3 / Acct 254	(607,929,374)	0	0	(607,929,374)	ARAM
101	Cost of Removal	0	0	0	Acct 182.3 / Acct 254	0	0	0	0	ARAM
102	Fixed Assets Book Tax Basis Differences	(346,763,385)	(206,675,379)	(140,088,006)	Acct 182.3 / Acct 254	0	(140,088,006)	0	(140,088,006)	130 Months and/or ARAM
103	Non Fixed Assets Book Tax Basis Differences	9,730,734	5,840,030	3,890,704	Acct 182.3 / Acct 254	0	0	3,890,704	3,890,704	1 Year
104	Non Fixed Asset Bt Net Operating Loss Carryover	336,430,551	201,858,330	134,572,220	Acct 182.3 / Acct 254	134,572,220	0	0	134,572,220	ARAM
105	Total	(1,696,330,072)	(1,086,775,617)	(609,554,456)		(473,357,154)	(140,088,006)	3,890,704	(609,554,456)	
106	Adjustments to December 31, 2017 Amounts									
107	Adjustment for Repairs Off-System	(22,361,974)	(13,417,682)	(8,944,291)	Acct 182.3 / Acct 254	0	(8,944,291)	0	(8,944,291)	130 Months and/or ARAM
108	...	0	0	0	Acct 182.3 / Acct 254	0	0	0	0	ARAM
109	...	0	0	0	Acct 182.3 / Acct 254	0	0	0	0	ARAM
110	Total Including Adjustments	(1,718,692,046)	(1,100,193,299)	(618,498,747)		(473,357,154)	(149,032,297)	3,890,704	(618,498,747)	
Line	Details of ADIT	Note 1								
200	Total Method Life	(1,695,727,972)	(1,087,798,598)	(607,929,374)		(607,929,374)	0	0	(607,929,374)	
201	FERC CA Method/Life	(177,951,619)	(177,951,618)	(1)		(1)	0	0	(1)	
202	FERC Fed Method/Life	(1,580,569,734)	(947,208,768)	(633,360,965)		(633,360,965)	0	0	(633,360,965)	
203	FERC St Off Method/Life	62,793,381	37,361,788	25,431,593		25,431,593	0	0	25,431,593	
204						0	0	0	0	
205						0	0	0	0	
Line										
300	Total Cost of Removal	0	0	0		0	0	0	0	
301	Cost of Removal	TBD		0		0	0	0	0	
302	Cost of Removal	TBD		0		0	0	0	0	
303	Cost of Removal	TBD		0		0	0	0	0	
304						0	0	0	0	
305						0	0	0	0	
Line										
400	Total Fixed Assets Book Tax Basis Differences	(346,763,385)	(206,675,379)	(140,088,006)		0	(140,088,006)	0	(140,088,006)	
401	FERC Audit Adjustment	(2,434,619)	(1,460,771)	(973,848)		0	(973,848)	0	(973,848)	
402	FERC Fed 1033 Involuntary Conv	(448,270)	(268,962)	(179,308)		0	(179,308)	0	(179,308)	
403	FERC Fed 263a F&C 2014	(54,964,684)	(32,978,811)	(21,985,874)		0	(21,985,874)	0	(21,985,874)	
404	FERC Fed 263a F&C Fed	(20,602,724)	(12,361,634)	(8,241,090)		0	(8,241,090)	0	(8,241,090)	
405	FERC Fed AFUDC Equity	(523,662)	(314,197)	(209,465)		0	(209,465)	0	(209,465)	
406	FERC Fed Audit Adj Bonus	200,460	120,276	80,184		0	80,184	0	80,184	
407	FERC Fed Casualty Loss 2008	(213,631)	(128,179)	(85,453)		0	(85,453)	0	(85,453)	
408	FERC Fed CIAC	2,328,140	1,396,884	931,256		0	931,256	0	931,256	
409	FERC Fed COR Fed	(215,413)	(129,248)	(86,165)		0	(86,165)	0	(86,165)	
410	FERC Fed ITC Basis Red	(2,118,462)	(1,271,077)	(847,385)		0	(847,385)	0	(847,385)	
411	FERC Fed Other Book Only	(7,026,118)	(4,215,671)	(2,810,447)		0	(2,810,447)	0	(2,810,447)	
412	FERC Fed Overheads	(21,209,154)	(12,725,492)	(8,483,661)		0	(8,483,661)	0	(8,483,661)	
413	FERC Fed Repair 2014	(836,924)	(662,648)	(174,277)		0	(174,277)	0	(174,277)	
414	FERC Fed Repair 2014 Fed	(218,308,783)	(129,315,767)	(88,993,016)		0	(88,993,016)	0	(88,993,016)	
415	FERC Fed Repair Allow	(14,250,105)	(8,550,063)	(5,700,042)		0	(5,700,042)	0	(5,700,042)	
416	FERC Fed Repair Fed	(29,782,170)	(17,869,302)	(11,912,868)		0	(11,912,868)	0	(11,912,868)	
417	FERC Fed Software	(3,287,923)	(1,972,754)	(1,315,169)		0	(1,315,169)	0	(1,315,169)	
418	FERC Fed Software CA NO	(1,300,270)	(780,162)	(520,108)		0	(520,108)	0	(520,108)	
419	FERC Fed Software FT-	(9,402,052)	(5,641,231)	(3,760,821)		0	(3,760,821)	0	(3,760,821)	
420	FERC Fed TOA Capitalization	(940,821)	(564,493)	(376,328)		0	(376,328)	0	(376,328)	
421	FERC Fed TOA Capitalization CA Norm	(97,065)	(58,239)	(38,826)		0	(38,826)	0	(38,826)	
422	FERC Fed TOA Software Other	(261)	(157)	(104)		0	(104)	0	(104)	
423	FERC Reg Plant Disallowance	371,736	223,041	148,694		0	148,694	0	148,694	
424	FERC St Off 1033 Involuntary Conv	39,627	23,771	15,856		0	15,856	0	15,856	
425	FERC St Off 263a F&C 2014	4,858,878	2,914,699	1,944,179		0	1,944,179	0	1,944,179	
426	FERC St Off 263a F&C CA	1,290,771	774,295	516,475		0	516,475	0	516,475	
427	FERC St Off 263a F&C Fed	1,949,491	1,169,442	780,049		0	780,049	0	780,049	
428	FERC St Off AFUDC Equity	46,022	27,769	18,253		0	18,253	0	18,253	
429	FERC St Off AFUDC Equity CA	10	6	4		0	4	0	4	
430	FERC St Off Audit Adjustment	79,589	47,743	31,846		0	31,846	0	31,846	
431	FERC St Off Audit Adjustment CA	138,316	82,972	55,344		0	55,344	0	55,344	
432	FERC St Off Casualty Loss 2008	42,825	25,840	16,985		0	16,985	0	16,985	
433	FERC St Off CIAC	(176,950)	(106,152)	(70,798)		0	(70,798)	0	(70,798)	
434	FERC St Off COR Fed	19,042	11,423	7,619		0	7,619	0	7,619	
435	FERC St Off ITC Basis Red	186,183	112,339	73,844		0	73,844	0	73,844	
436	FERC St Off ITC Basis Red CA	(44,233)	(26,689)	(17,544)		0	(17,544)	0	(17,544)	
437	FERC St Off Other Book Only	617,495	372,585	244,910		0	244,910	0	244,910	
438	FERC St Off Overheads	1,864,201	1,124,691	739,510		0	739,510	0	739,510	
439	FERC St Off Overheads CA	(122,081)	(73,662)	(48,419)		0	(48,419)	0	(48,419)	
440	FERC St Off Reg Plant Disallow Fed	(34,476)	(20,681)	(13,795)		0	(13,795)	0	(13,795)	
441	FERC St Off Repair 2014	73,984	58,565	15,419		0	15,419	0	15,419	
442	FERC St Off Repair 2014 CA	928	557	371		0	371	0	371	
443	FERC St Off Repair 2014 Fed	19,298,496	11,429,051	7,869,445		0	7,869,445	0	7,869,445	
444	FERC St Off Repair Allow	1,257,232	755,663	501,569		0	501,569	0	501,569	
445	FERC St Off Repair Allow CA	1,143,942	687,602	456,340		0	456,340	0	456,340	
446	FERC St Off Repair CA	(474,400)	(284,579)	(189,821)		0	(189,821)	0	(189,821)	
447	FERC St Off Repair Fed	4,916,763	2,949,422	1,967,341		0	1,967,341	0	1,967,341	
448	FERC St Off Software	290,428	174,354	116,074		0	116,074	0	116,074	
449	FERC St Off Software CA NO	114,944	68,951	45,992		0	45,992	0	45,992	
450	FERC St Off Software FT-	831,141	498,577	332,564		0	332,564	0	332,564	
451	FERC St Off TOA Capital CA Norm	8,456	5,073	3,384		0	3,384	0	3,384	
452	FERC St Off TOA Capitaliz CA	(245)	(147)	(98)		0	(98)	0	(98)	
453	FERC St Off TOA Capitalization	82,965	49,768	33,197		0	33,197	0	33,197	
454	FERC St Off TOA Other CA	(3)	(2)	(1)		0	(1)	0	(1)	
455	FERC St Off TOA Software Other	51	31	20		0	20	0	20	
456						0				

**Pacific Gas and Electric Company**  
**Formula Rate Model**  
**Schedule 17-RegAssets-2**

Col 10			Col 11	Col 12	Category 4 Information	Col 13	Category 3 Information				Col 17	Col 18	Col 19	Col 20
PRIOR PERIOD AMORTIZATION OF EXCESS FEDERAL ACCUMULATED DEFERRED INCOME TAXES												CURRENT PERIOD AMORTIZATION OF EXCESS FEDERAL ACCUMULATED DEFERRED INCOME TAXES		
Amortization Expense		Amortization Expense	Amortization Expense	FERC Account ADIT Amortization Recorded	Col 5 - Col 10		Col 6 - Col 11		Col 7 - Col 12		Sum Col 14 to Col 16	Amortization Expense	Amortization Expense	Amortization Expense
PROTECTED FIXED ASSETS		UNPROTECTED FIXED ASSETS	UNPROTECTED NON FIXED ASSETS	Acct 410.1 / Acct 411.1	PROTECTED FIXED ASSETS		UNPROTECTED FIXED ASSETS		UNPROTECTED NON FIXED ASSETS		End Bal TOTALS	PROTECTED FIXED ASSETS	UNPROTECTED FIXED ASSETS	UNPROTECTED NON FIXED ASSETS
(20,079,159)		0	0	Acct 410.1 / Acct 411.1	(587,850,215)		0		0		(587,850,215)	(9,824,199)	0	0
0		0	0	Acct 410.1 / Acct 411.1	0		0		0		0	0	0	0
0		(33,233,415)	0	Acct 410.1 / Acct 411.1	0		(106,854,591)		0		(106,854,591)	0	(2,011,915)	0
0		0	(280,186)	Acct 410.1 / Acct 411.1	0		0		4,170,890		4,170,890	0	0	78,532
4,444,755		0	0	Acct 410.1 / Acct 411.1	130,127,465		0		0		130,127,465	2,174,700	0	0
(15,634,404)		(33,233,415)	(280,186)		(457,722,750)		(106,854,591)		4,170,890		(560,406,451)	(7,649,498)	(2,011,915)	78,532
0		(2,007,130)	0	Acct 410.1 / Acct 411.1	0		(6,937,162)		0		(6,937,162)	0	(130,617)	0
0		0	0	Acct 410.1 / Acct 411.1	0		0		0		0	0	0	0
0		0	0	Acct 410.1 / Acct 411.1	0		0		0		0	0	0	0
(15,634,404)		(35,240,544)	(280,186)		(457,722,750)		(113,791,753)		4,170,890		(567,343,612)	(7,649,498)	(2,142,532)	78,532
(20,079,159)		0	0		(587,850,215)		0		0		(587,850,215)	(9,824,199)	0	0
0		0	0		(1)		0		0		(1)	0	0	0
(20,919,133)		0	0		(612,441,832)		0		0		(612,441,832)	(10,235,176)	0	0
839,974		0	0		24,591,619		0		0		24,591,619	410,977	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0
0		0	0		0		0		0		0	0	0	0</

Prior Year: 2020

Category 3 Information				
Col 21	Col 22	Col 23	Col 24	
Col 14 - Col 18	Col 15 - Col 19	Col 16 - Col 20	Sum Col 21 to Col 23	
UNAMORTIZED EXCESS FEDERAL ACCUMULATED DEFERRED INCOME TAXES - ENDING BALANCE				
End Bal	End Bal	End Bal		
PROTECTED FIXED ASSETS	UNPROTECTED FIXED ASSETS	UNPROTECTED NON FIXED ASSETS	End Bal TOTALS	Reference
				Line
(578,026,017)	0	0	(578,026,017)	100
0	0	0	0	101
0	(104,842,676)	0	(104,842,676)	102
0	0	4,092,359	4,092,359	103
127,952,765	0	0	127,952,765	104
(450,073,251)	(104,842,676)	4,092,359	(550,823,569)	105
				106
0	(6,806,545)	0	(6,806,545)	107
0	0	0	0	108
0	0	0	0	109
(450,073,251)	(111,649,221)	4,092,359	(557,630,114)	110
				Line
(578,026,017)	0	0	(578,026,017)	200
(1)	0	0	(1)	201
(602,206,657)	0	0	(602,206,657)	202
24,180,642	0	0	24,180,642	203
0	0	0	0	204
0	0	0	0	205
				Line
0	0	0	0	300
0	0	0	0	301
0	0	0	0	302
0	0	0	0	303
0	0	0	0	304
0	0	0	0	305
				Line
0	(104,842,676)	0	(104,842,676)	400
0	(728,833)	0	(728,833)	401
0	(134,195)	0	(134,195)	402
0	(16,454,355)	0	(16,454,355)	403
0	(6,167,680)	0	(6,167,680)	404
0	(156,765)	0	(156,765)	405
0	60,010	0	60,010	406
0	(63,953)	0	(63,953)	407
0	696,957	0	696,957	408
0	(64,487)	0	(64,487)	409
0	(634,188)	0	(634,188)	410
0	(2,103,355)	0	(2,103,355)	411
0	(6,349,221)	0	(6,349,221)	412
0	(130,430)	0	(130,430)	413
0	(66,602,890)	0	(66,602,890)	414
0	(4,265,945)	0	(4,265,945)	415
0	(8,915,660)	0	(8,915,660)	416
0	(984,280)	0	(984,280)	417
0	(389,252)	0	(389,252)	418
0	(2,814,620)	0	(2,814,620)	419
0	(281,646)	0	(281,646)	420
0	(29,058)	0	(29,058)	421
0	(78)	0	(78)	422
0	111,284	0	111,284	423
0	11,867	0	11,867	424
0	1,455,035	0	1,455,035	425
0	386,533	0	386,533	426
0	583,793	0	583,793	427
0	13,661	0	13,661	428
0	3	0	3	429
0	23,834	0	23,834	430
0	41,420	0	41,420	431
0	12,712	0	12,712	432
0	(52,985)	0	(52,985)	433
0	5,702	0	5,702	434
0	55,265	0	55,265	435
0	(13,130)	0	(13,130)	436
0	183,292	0	183,292	437
0	553,454	0	553,454	438
0	(36,237)	0	(36,237)	439
0	(10,324)	0	(10,324)	440
0	11,539	0	11,539	441
0	278	0	278	442
0	5,889,539	0	5,889,539	443
0	375,377	0	375,377	444
0	341,527	0	341,527	445
0	(142,063)	0	(142,063)	446
0	1,472,369	0	1,472,369	447
0	86,871	0	86,871	448
0	34,421	0	34,421	449
0	248,893	0	248,893	450
0	2,532	0	2,532	451
0	(73)	0	(73)	452
0	24,844	0	24,844	453
0	(1)	0	(1)	454
0	15	0	15	455
0	0	0	0	456
0	0	0	0	457
				Line
0	0	4,092,359	4,092,359	500
0	0	593,963	593,963	501
0	0	13,562,872	13,562,872	502
0	0	(10,440,066)	(10,440,066)	502a
0	0	(4,226,222)	(4,226,222)	503
0	0	(9,189)	(9,189)	504
0	0	4,744,462	4,744,462	505
0	0	372,201	372,201	506
0	0	801	801	507
0	0	(506,463)	(506,463)	508
0	0	0	0	509
0	0	0	0	508
				Line
127,952,765	0	0	127,952,765	600
127,952,765	0	0	127,952,765	601
0	0	0	0	602
0	0	0	0	603
0	0	0	0	604
0	0	0	0	605
				Line
0	(6,806,545)	0	(6,806,545)	700
0	(8,966,372)	0	(8,966,372)	701
0	986,529	0	986,529	702
0	1,173,297	0	1,173,297	703
0	0	0	0	704
0	0	0	0	705

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

Operations and Maintenance Expense

Prior Year: 2020

Input cells are shaded gold

Network Transmission O&M Expense (Line 100, Col 15) \$616,258,249

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	
Source			Note 1	Note 1	Col 3 + Col 4, Note 2	Note 1, Note 4	Note 1, Note 4	Col 6 + Col 7	Col 3 + Col 6	Col 4 + Col 7	Col 9 + Col 10	Note 3	Col 9 * Col 12	Col 10 * Col 12	Col 13 + Col 14	
	FERC		FF1 Recorded O&M Expense FF1 321, L. 112, col b			Adjustments			Recorded Adjusted O&M Expense			Network Transmission %	Network Transmission O&M Expense			
Line	Account	FERC Account Description	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor	Total		Labor	Non-Labor	Total	Line
100		Total Transmission O&M	\$179,605,588	\$519,359,400	\$698,964,988	(\$7,027,985)	(\$43,157,067)	(\$50,185,052)	\$172,577,602	\$476,202,334	\$648,779,936		\$163,914,586	\$452,343,664	\$616,258,249	100
101	560	Operation Supervision and Engineering	\$4,245,610	(\$577,621)	\$3,667,989			\$0	\$4,245,610	(\$577,621)	\$3,667,989	94.98%	\$4,032,490	(\$548,626)	\$3,483,864	101
102	561.1	Load Dispatch - Reliability			\$0			\$0	\$0	\$0	\$0	94.98%	\$0	\$0	\$0	102
	561.2	Load Dispatch - Monitor and Operate														
103		Transmission System	\$45,644,038	\$6,482,052	\$52,126,090	\$1,199,293	\$243,110	\$1,442,403	\$46,843,332	\$6,725,162	\$53,568,493	94.98%	\$44,491,899	\$6,387,573	\$50,879,473	103
	561.3	Load Dispatch - Transmission Service and Scheduling			\$0			\$0	\$0	\$0	\$0	94.98%	\$0	\$0	\$0	104
104		Scheduling, System Control and Dispatch Services (CAISO GMC)		\$19,933,393	\$19,933,393		(\$19,933,393)	(\$19,933,393)	\$0	\$0	\$0	94.98%	\$0	\$0	\$0	105
	561.4	Reliability Planning and Standards Development			\$0			\$0	\$0	\$0	\$0	94.98%	\$0	\$0	\$0	106
106		Transmission Service Studies			\$0			\$0	\$0	\$0	\$0	94.98%	\$0	\$0	\$0	107
107		Generation Interconnection Studies			\$0			\$0	\$0	\$0	\$0	94.98%	\$0	\$0	\$0	108
108		Reliability Planning and Standards Development Services (CAISO GMC)		\$12,024,360	\$12,024,360		(\$12,024,360)	(\$12,024,360)	\$0	\$0	\$0	94.98%	\$0	\$0	\$0	109
109		Station Expenses	\$7,077,725	\$2,912,079	\$9,989,805	\$1,121	\$6,913	\$8,034	\$7,078,847	\$2,918,992	\$9,997,839	94.98%	\$6,723,504	\$2,772,465	\$9,495,969	110
110	562.1	Operation of Energy Storage Equipment			\$0			\$0	\$0	\$0	\$0	94.98%	\$0	\$0	\$0	111
112	563	Overhead Line Expenses	\$9,242,627	\$87,686,649	\$96,929,276	(\$23,699)	\$507,291	\$483,593	\$9,218,929	\$88,193,940	\$97,412,869	94.98%	\$8,756,159	\$83,766,798	\$92,522,957	112
113	564	Underground Line Expenses	\$285,793	\$24,572	\$310,365	\$20,229	\$1,173	\$21,401	\$306,021	\$25,745	\$331,766	94.98%	\$290,659	\$24,453	\$315,112	113
114	565	Transmission of Electricity by Others		\$1,007,240	\$1,007,240	\$0	(\$98,000)	(\$98,000)	\$0	\$909,240	\$909,240	100.00%	\$0	\$909,240	\$909,240	114
115	566	Miscellaneous Transmission Expenses	\$53,367,496	\$112,014,434	\$165,381,930	(\$8,248,195)	(\$10,504,070)	(\$18,752,265)	\$45,119,301	\$101,510,364	\$146,629,665	94.98%	\$42,854,411	\$96,414,767	\$139,269,178	115
116	567	Rents			\$0			\$0	\$0	\$0	\$0	94.98%	\$0	\$0	\$0	116
	568	Maintenance Supervision and Engineering	\$2,833,537	(\$383,295)	\$2,450,242			\$0	\$2,833,537	(\$383,295)	\$2,450,242	94.98%	\$2,691,299	(\$364,054)	\$2,327,245	117
117		Maintenance of Structures	\$40,863	\$827,185	\$868,048			\$0	\$40,863	\$827,185	\$868,048	94.98%	\$38,812	\$785,662	\$824,474	118
118	569.1	Maintenance of Computer Hardware			\$0			\$0	\$0	\$0	\$0	94.98%	\$0	\$0	\$0	119
119		Maintenance of Computer Software			\$0			\$0	\$0	\$0	\$0	94.98%	\$0	\$0	\$0	120
	569.3	Maintenance of Communication Equipment			\$0			\$0	\$0	\$0	\$0	94.98%	\$0	\$0	\$0	121
121		Maintenance of Miscellaneous Regional Transmission Plant			\$0			\$0	\$0	\$0	\$0	94.98%	\$0	\$0	\$0	122
122		Maintenance of Station Equipment	\$22,049,085	\$28,276,932	\$50,326,017	\$42,197	(\$19,070)	\$23,127	\$22,091,282	\$28,257,862	\$50,349,144	94.98%	\$20,982,348	\$26,839,379	\$47,821,727	123
	570.1	Maintenance of Energy Storage Equipment			\$0			\$0	\$0	\$0	\$0	94.98%	\$0	\$0	\$0	124
124		Maintenance of Overhead Lines	\$33,500,500	\$247,726,072	\$281,226,572	(\$12,296)	(\$1,408,147)	(\$1,420,443)	\$33,488,204	\$246,317,925	\$279,806,129	94.98%	\$31,807,170	\$233,953,306	\$265,760,475	125
125	571	Maintenance of Overhead Lines	\$33,500,500	\$247,726,072	\$281,226,572	(\$12,296)	(\$1,408,147)	(\$1,420,443)	\$33,488,204	\$246,317,925	\$279,806,129	94.98%	\$31,807,170	\$233,953,306	\$265,760,475	125
126	572	Maintenance of Underground Lines	\$1,273,367	\$985,581	\$2,258,948	\$2	(\$2)	\$0	\$1,273,369	\$985,578	\$2,258,948	94.98%	\$1,209,449	\$936,104	\$2,145,553	126
127	573	Maintenance of Miscellaneous Transmission Plant	\$44,946	\$419,768	\$464,714	(\$6,638)	\$71,488	\$64,850	\$38,308	\$491,256	\$529,564	94.98%	\$36,385	\$466,596	\$502,981	127

Notes:

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

2) The Total FF1 Recorded O&M Expense is the sum of Labor and Non-labor FF1 Recorded O&M Expense (obtained as explained in Note 1) and tie to the amounts provided in FF1 321, L. 112, col b.

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

4) See WP\_18-OandM for adjustment details.

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

Administrative and General Expenses

Input Cells are shaded in gold

Prior Year: 2020

Line									Line
100	1) Calculation of Total Company Adjusted A&G Expense	Col 1	Col 2	Col 3	Col 4	Col 5 = Col 1+Col 3	Col 6	Col 7 = Col 5 - Col 6	100
101									101
102		FERC Form 1	Data	See Note 11	Data	Total Company	See Note 1	Total Company Adj	102
103	Acct.	Amount	Source	FERC Form 2	Source	Amount	Amount Excluded	A&G Expense	103
104	920 A&G Salaries	\$307,671,632	FF1 323, L. 181, col b		FF2 325, L. 254, col b	\$307,671,632	\$24,999,772	\$282,671,860 WP_19-AandG 1, L. 106	104
105	921 Office Supplies and Expenses	\$91,699,147	FF1 323, L. 182, col b		FF2 325, L. 255, col b	\$91,699,147	\$39,865,725	\$51,833,422 WP_19-AandG 1, L. 206	105
106	922 A&G Expenses Transferred	(\$82,886,864)	FF1 323, L. 183, col b		FF2 325, L. 256, col b	(\$82,886,864)	\$0	(\$82,886,864) WP_19-AandG 1, L. 306	106
107	923 Outside Services Employed	\$497,380,727	FF1 323, L. 184, col b		FF2 325, L. 257, col b	\$497,380,727	\$235,643,260	\$261,737,467 WP_19-AandG 1, L. 406	107
108	924 Property Insurance	\$7,948,063	FF1 323, L. 185, col b		FF2 325, L. 258, col b	\$7,948,063	(\$9,420,565)	\$17,368,628 WP_19-AandG 1, L. 506	108
109	925 Injuries and Damages	\$1,198,782,625	FF1 323, L. 186, col b		FF2 325, L. 259, col b	\$1,198,782,625	\$267,359,485	\$931,423,140 WP_19-AandG 1, L. 606	109
110	926 Employee Pensions and Benefits	\$336,845,887	FF1 323, L. 187, col b		FF2 325, L. 260, col b	\$336,845,887	\$4,574,997	\$332,270,890 WP_19-AandG 1, L. 706	110
111	927 Franchise Requirements	\$99,830,022	FF1 323, L. 188, col b		FF2 325, L. 261, col b	\$99,830,022	\$99,830,022	(\$0) WP_19-AandG 1, L. 806	111
112	928 Regulatory Commission Expenses	\$0	FF1 323, L. 189, col b		FF2 325, L. 262, col b	\$0	\$0	\$0 See Note 2	112
113	929 Duplicate Charges	\$0	FF1 323, L. 190, col b		FF2 325, L. 263, col b	\$0	\$0	\$0 See Note 2	113
114	930.1 General Advertising Expense	\$0	FF1 323, L. 191, col b		FF2 325, L. 264, col b	\$0	\$0	\$0 WP_19-AandG 1, L. 906	114
115	930.2 Miscellaneous General Expense	\$27,790,938	FF1 323, L. 192, col b		FF2 325, L. 265, col b	\$27,790,938	\$20,880,321	\$6,910,617 WP_19-AandG 1, L. 906	115
116	931 Rents	\$0	FF1 323, L. 193, col b		FF2 325, L. 266, col b	\$0	\$0	\$0 See Note 2	116
117	935 Maintenance of General Plant	\$3,482,559	FF1 323, L. 196, col b		FF2 325, L. 269, col b	\$3,482,559	\$396,836	\$3,085,723 WP_19-AandG 1, L. 1006	117
118	Total A&G Expenses:	\$2,488,544,736	FF1 323, L. 197, col b	\$0	FF2 325, L. 270, col b	\$2,488,544,736	\$684,129,853	\$1,804,414,883	118

200	2) Calculation of Network Transmission A&G Expense								200
201	Based on Labor Factors	Amount	Source						201
202	A&G Expense after Adjustments	\$1,804,414,883	Line 118, col 7						202
203	Less Account 924 Property Insurance nonnuclear:	\$17,368,628	Line 108, col 7						203
204	Less General Liability, Third Party Claims and Litigation Settlements and Judgements	\$902,527,226	WP_19-AandG 2, L. 102						204
205	Total A&G Expense Applicable to the O&M Labor Allocation Factor:	\$884,519,029	Line 202 - (Line 203 - Line 206)						205
206	Electric O&M Labor Allocation Factor:	100.00%	24-Allocators, L. 109	See Note 11					206
207	Total Electric Portion of A&G From Labor	\$884,519,029	Line 205 * Line 206						207
208	Transmission as a Percent of Electric O&M Labor Allocation Factor:	13.65%	24-Allocators, L. 112						208
209	Transmission Portion of A&G from Labor Allocation Factors:	\$120,747,101	Line 207 * Line 208						209
210	Based on Yearend Plant								210
211	Network Transmission Plant Allocation Factor as a percent of Total Electric Plant:	21.56%	24-Allocators, L. 116	See Note 11					211
212	Account 924 Property Insurance nonnuclear:	\$17,368,628	Line 203						212
213	Transmission Portion of Property Insurance Account 924	\$3,744,088	Line 213 * Line 214						213
214	Based on Blended Labor and Plant Factor								214
215	General Liability Accrued Insurance and Paid Injuries and Damages:	\$902,527,226	Line 204						215
216	Factor using the combined O&M Labor and Plant Factor:	16.81%	24-Allocators, L. 135	See Note 11					216
217	Transmission Portion of General Liability Insurance and Injuries and Damages:	\$151,744,980	Line 217 * Line 218						217
218									218
219	Total Transmission Portion of Administrative and General Expenses:	\$276,236,169	Line 209 + Line 213 + Line 217						219
220	STIP Adjustment pursuant to TO20 Settlement Agreement (Docket No. ER19-13-000)	\$4,449,165	WP_19-AandG 3, L. 220						220
221		\$280,685,333	Line 221 + Line 222						221

300 3) Summary of Total Company Adjustments 300

301 301

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		Note 10	Note 3	Note 4	Note 5	Note 6	Note 7	Note 8	Note 9	Note 12	
		Total by FERC Account									
			STIP	Officer Compensation	Accrual to Cash Basis	Not Seeking Recovery	Non A&G Costs and Other	NP&S	Allocations on Adjustments	Allocation Factor Adjustments to FERC Form 1	...
303	920 A&G Salaries	(\$24,999,772)	(\$3,350,483)	(\$14,667,244)	\$0	\$0	(\$6,793,009)	(\$208,143)	\$19,107	\$0	
304	921 Office Supplies and Expenses	(\$39,865,725)	\$0	(\$1,585,955)	\$0	\$0	(\$38,236,610)	(\$43,160)	\$0	\$0	
305	922 A&G Expenses Transferred	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
306	923 Outside Services Employed	(\$235,643,259)	(\$706,424)	(\$3,887,999)	\$6,017	(\$225,582,123)	(\$5,605,133)	(\$67,909)	\$200,313	\$0	
307	924 Property Insurance	\$9,420,565	\$0	\$0	\$0	\$7,783,982	(\$70,863)	\$0	\$0	\$1,707,446	
308	925 Injuries and Damages	(\$267,359,485)	\$0	\$10,184	(\$15,813,602)	(\$514,757,874)	\$223,156,285	\$0	\$0	\$40,045,522	
309	926 Employee Pensions and Benefits	(\$4,574,997)	\$0	(\$3,603,557)	\$341,721	\$558,661	\$0	(\$1,269,806)	(\$602,016)	\$0	
310	927 Franchise Requirements	(\$99,830,022)	\$0	\$0	\$0	(\$99,830,022)	\$0	\$0	\$0	\$0	
311	928 Regulatory Commission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
312	929 Duplicate Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
313	930.1 General Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
314	930.2 Miscellaneous General Expense	(\$20,880,321)	\$0	\$0	\$0	(\$11,862,357)	(\$9,017,964)	\$0	\$0	\$0	
315	931 Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
316	935 Maintenance of General Plant	(\$396,836)	\$0	\$0	\$0	\$0	(\$396,836)	\$0	\$0	\$0	
317	Total by Adjustment Type	(\$684,129,852)	(\$4,056,907)	(\$23,734,572)	(\$15,465,864)	(\$843,689,733)	\$163,035,871	(\$1,589,018)	(\$382,596)	\$41,752,968	

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Notes:

- The adjustments shown in the Table above are from WP\_19-AandG. Sources of adjustments are individual SAP reports by FERC account with detailed descriptions of activity and accounting information.
- FERC Forms 1 balances in accounts 928, 929 and 931 are zero; therefore, these accounts are not shown on WP\_19-AandG.
- Remove Officer STIP and STIP for one Director.
- Remove Officer compensation pursuant to CPUC Resolution E-4963 (Dec. 14, 2018).
- Adjust funded plans for PBOPs medical and life, LTD and pension from an accrual to cash basis to the cash contributions to the trust.
- Remove costs PG&E does not seek to recover in TO, such as Intervenor Compensation, MCI Exchange Rights, a portion of Injuries and Damages, and Nuclear Property and Nuclear Liability Liability Insurance.
- 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 caclulation within the Model and amounts recovered separately through CPUC proceedings and balancing/memorandum accounts.
- Remove labor and benefits associated with NP&S activities.
- Remove capital and below-the-line adjustments as appropriate associated with regulatory adjustments described in Notes 3 through 8.
- Total by FERC account

Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 20-RevenueCredits

Revenue Credits  
Input cells are shaded gold

Prior Year: 2020

Instructions:  
1) Insert additional lines as necessary for additional items.

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	
		NATURAL			Network ET - High	Network ET - Low	Col 5 + Col 6			
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	Total Electric	Voltage	Voltage	Total Network ET	NP&S Transmission	Notes	Line
100			Totals	(\$83,174,137)	\$6,557,826	\$3,957,437	\$10,515,263	\$52,156,341	Sum Lines 201, 301, 401, 501, 601	100
Forfeited Discounts										
200			FF1 300, L. 16, col b	\$733,289						200
201			Acct 450 Total	\$733,289	\$0	\$0	\$0	\$0		201
202	450	4500000	Forfeited Discounts	733,289			\$0		Note 2	202
203							\$0			203
204	---						\$0			204
Miscellaneous Service Revenues										
300			FF1 300, L. 17, col b	\$7,472,766						300
301			Acct 451 Total	7,472,766	\$0	\$0	\$0	\$1,151,974		301
302	451	4510000	Miscellaneous Service Revenues	1,455,932			\$0		Note 2	302
303	451	4510007	NRD Revenue Other	1,429,251			\$0	\$1,151,974	Note 2	303
304	451	4510040	Miscellaneous Service Electric Customer Fund Management - RES	3,034,496			\$0		Note 2	304
305	451	4510041	Miscellaneous Service Electric Customer Fund Management Non-RES	966,915			\$0		Note 2	305
306	451	4510043	Miscellaneous Service Revenues - Reimbursable	582,412			\$0		Note 2	306
307	451	4510005	Misc Electric Service Revenue Protection	\$3,760			\$0			307
308	---						\$0			308
Sales of Water and Water Power										
400			FF1 300, L. 18, col b	\$4,720,958						400
401			Acct 453 Total	\$4,720,958	\$0	\$0	\$0	\$0		401
402	453	4530000	Sales of Water and Water Power	4,720,958			\$0		Note 2	402
403							\$0			403
404	...						\$0			404
Rents										
500			FF1 300, L.19, col b	\$98,163,916						500
501			Acct 454 Total	\$98,163,916	\$3,030,975	\$3,392,103	\$6,423,078	\$41,615,179		501
502	454	4540010	Rent from Electric Property	44,453,577	\$3,030,975	\$3,392,103	\$6,423,078		Note 2, 3	502
503	454	4540012	New Revenue Development Rent	48,828,456			\$0	\$38,024,431	Note 2	503
504	454	4540013	New Revenue Development Fee Revenue	4,881,884			\$0	\$3,590,748	Note 2	504
505							\$0			505
506	...						\$0			506
Other Electric Revenue										
600			FF1 300, L. 21-22, col b	(\$194,265,066)					Note 1	600
601			Acct 456 Total	(\$194,265,066)	\$3,526,851	\$565,334	\$4,092,185	\$9,389,188		601
602	456	4560099	Other Electric Revenues	63,723,129			\$0		Note 2	602
603	456		MCI Rights-of-Way (B)	650,161			\$0		Note 2	603
604	456	4560050	Recreation Facilities Revenue	523,630			\$0		Note 2	604
605	456	4560070	Timber Sales - Utility	39,832			\$0		Note 2	605
606	456	4560014	Other Revenue - Affiliate	71,012			\$0		Note 2	606
607	456	4560022	Revenue Damage Claims Electric	2,382,664			\$0		Note 2	607
608	456	4560093	Mobile Home Park Electric	5,328			\$0		Note 2	608
609	456	4560091	NEBS TCRA	32,208,380			\$0		Note 2	609
610	456	4560098	New Revenue Development - Electric Revenue	52,107,815			\$0	\$9,389,188	Note 2	610
611	456	4560000	Unbilled Electric Revenue	70,574,259			\$0		Note 2	611
612	456	4560001	Reimbursed Electric Revenue	39,784,410	\$739,082	\$565,334	\$1,304,416		Note 2, 4	612
613	456	4560002	Reimbursed Electric Revenue Joint Poles	\$0			\$0		Note 2	613
614	456	4560003	Reimbursed Electric Revenue Customer Care and Billing (CC&B)	13,757,318			\$0		Note 2	614
615	456	4560095	Other Electric Revenue - Calif Department of Water & Resources (DWR)	(416,607,371)			\$0		Note 2	615
616	456	4560005	Reimbursed Electric Revenue - CPUC	(56,360,402)			\$0		Note 2	616
617	456	9414000	Other Utility Operating Income	-			\$0		Note 2	617
618	456.1	4561000	Other Transmission Revenue - Wheeling	2,874,769	\$2,787,769		\$2,787,769		Note 2, 5	618
619										619
620	...									620

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

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

Revenue Sharing for Non-Tariff New Products & Services

Prior Year: 2020

Input cells are shaded gold

Total NP&S Electric Transmission Revenues and Expenses

Line	Description	Values	Source	Line
100	NP&S Transmission Revenue	\$52,156,341	20-RevenueCredits, L. 100, col 8	100
101	NP&S Transmission O&M Expense	\$15,095,031	WP-NPandS_RY2022 2, Line 200, col 3	101
102	NP&S Transmission A&G Expense	\$1,589,018	WP-NPandS_RY2022 2, Line 300, col 1	102
103	Total NP&S Transmission Expense	\$16,684,049	Line 101 + Line 102	103

Transmission Revenues and Expenses by Product Line

Line	Product Line	Col 1	Col 2	Col 3	Col 4	Line
		Note 1	Note 2	Col 1 - Col 2	Note 3 Adjusted	
200	Total	Revenues \$52,156,341	Expense \$16,684,049	Net Revenues \$35,472,292	Net Revenues \$35,472,292	200
201	Wireline	\$9,416,458	\$1,649,010	\$7,767,447	\$7,767,447	201
202	Wireless	\$41,133,269	\$13,670,563	\$27,462,706	\$27,462,706	202
203	Land Use	\$0	\$0	\$0	\$0	203
204	Technology & Licenses	\$0	\$0	\$0	\$0	204
205	Maintenance & Consulting	\$1,606,615	\$1,364,476	\$242,139	\$242,139	205
206	...					206

Calculation of Pre-tax Revenue Allocation %

Line	Description	Values	Source	Line
300	PTNR (Pre-tax net revenue)	\$35,472,292	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

Line	Description	Values	Source	Line
400	Pre-tax Shareholder Allocation (PSA\$) = PTNR * PSA%	\$20,621,459	Line 300 * Line 303	400
401	State and Federal taxes = PSA\$ * t	\$5,770,627	Line 400 * Line 301	401
402	Shareholder Allocation	\$14,850,833	Line 400 - Line 401	402
403	Customer Revenue Credit (CRC\$) = PTNR * CRC%	\$14,850,833	Line 304 * Line 300	403

Notes:

1) Please see WP\_21-NPS 1 for Revenues by Product Line.

2) Please see WP\_21-NPS 2 for Expenses by Product Line.

3) Product Lines with negative Net Revenues are set to zero.

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

Income Tax Rates

Input cells are shaded gold

Prior Year: 2020

1) Tax Rates for the Rate Year

Line	Description	Value	Reference	Notes	Line
100	Federal Income Tax Rate	21.00%	Internal Revenue Code (IRC) Section 11		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-Line 102		103

2)Tax Rates for the Prior Year True-up

Line	Description	Value	Reference	Notes	Line
200	Federal Income Tax Rate	21.00%	Internal Revenue Code (IRC) Section 11		200
201	State Franchise Tax Rate (California)	8.84%	California Rev. & Tax. Cd. § 23151		201
202	Federal Secondary	-1.86%	Negative Line 100 * Line 101	Reflects the federal tax deduction for state taxes which reduces the composite income tax rate	202
203	Composite Income Tax Rate	27.98%	Sum of Lines 100-Line 102		203

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

Retail "South Georgia" Taxes

Prior Year: 2020

Input cells are shaded gold

1) Accumulated Deferred Income Taxes										
Col 1		Col 2	Col 3	Col 4	Col 5	Col 6				
		Values for Inputs		Values for						
		to Sch.1-	Inputs to Sch.3-							
Line	Description	BaseTRR	True-upTRR	Source		Notes		Line		
100	End of Year Accumulated Deferred Income Taxes	\$24,539,256	\$24,539,256	WP_23-RetailSGTax 3		Note 1		100		
101	Beginning of Year Accumulated Deferred Income Taxes		\$26,416,693	WP_23-RetailSGTax 3		Note 2		101		
102	Average of BOY and EOY Accumulated Deferred Income Taxes		\$25,546,985	Line 414, col 9				102		
2) Income Taxes										
Line	Description			Source		Notes		Line		
200	Federal Income Tax Rate	21.00%		21.00% 22-TaxRates, L. 100				200		
201	State Income Tax Rate	8.84%		8.84% 22-TaxRates, L. 101				201		
202	Composite Tax Rate	27.9836%		27.9836% (Line 200 + Line 201) - (Line 200 * Line 201)				202		
203	Income Taxes:	\$3,105,317		\$3,125,783				203		
Income Taxes = [((RB * ER) + FPD) * (CTR/(1 – CTR))] + CO/(1 – CTR)]										
Where:										
204	RB = Rate Base	\$24,539,256		\$25,546,985		Line 100 or 102		204		
205	ER = Equity Rate of Return Including Common and Preferred Stock	5.23%		5.23%		Line 301 + Line 302		205		
206	CTR = Composite Tax Rate	27.98%		27.98%		Line 202		206		
207	CO = Credits and Other	\$1,877,437		\$1,877,437		WP_23-RetailSGTax 3		Note 3		207
208	FPD = Flowback and Permanent Tax Deductions	-		-				208		
3) ROE and Capitalization Calculations										
		For Inputs to		For Inputs to						
		Sch.1-BaseTRR	Sch.3-True-upTRR	Source		Notes		Line		
Calculation of Cost of Capital Rate										
300	Weighted Cost of Long Term Debt	1.53%		1.53% 1-BaseTRR, L. 216				300		
301	Weighted Cost of Preferred Stock	0.03%		0.03% 1-BaseTRR, L. 217				301		
302	Weighted Cost of Common Stock	5.20%		5.20% 1-BaseTRR, L. 218				302		
303	Cost of Capital Rate	6.75%		6.75% Sum of Lines 300 to 302				303		
304	Return on Capital: Rate Base times Cost of Capital Rate	\$1,657,334		\$1,725,394		Line 100 or 102 * Line 303		304		
305	Total South Georgia Adjustment	\$4,762,651		\$4,851,177		Line 304 + Line 203		305		
4) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(l)-1(h)(6); PLR 9313008; 9202029; 922404; 201717008										
Col 1		Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	
		See Note 4	See Note 5			Col 6 / Tot. Days	= Col 3 * Col 7	Col 9 Prior Mth + Col 8 Current Mth		
Line	Future Test Period	Year	Mthly Deferred Tax Amount	Deferred Tax Balance	Days in Month	Number of Days Left in Period	Prorata Percentages	Monthly Prorata Amounts	Annual Accumulated Prorata Calculation	Line
400	Beginning Deferred Tax Balance (Line 101)			\$26,416,693		365	100.00%		\$26,416,693	400
401	January	2020	(\$156,453)	\$26,260,240		31	91.78%	(\$143,594)	\$26,273,099	401
402	February	2020	(\$156,453)	\$26,103,787		28	84.11%	(\$131,592)	\$26,141,507	402
403	March	2020	(\$156,453)	\$25,947,334		31	75.62%	(\$118,304)	\$26,023,203	403
404	April	2020	(\$156,453)	\$25,790,881		30	67.40%	(\$105,445)	\$25,917,758	404
405	May	2020	(\$156,453)	\$25,634,428		31	58.90%	(\$92,157)	\$25,825,600	405
406	June	2020	(\$156,453)	\$25,477,975		30	50.68%	(\$79,298)	\$25,746,302	406
407	July	2020	(\$156,453)	\$25,321,521		31	42.19%	(\$66,010)	\$25,680,292	407
408	August	2020	(\$156,453)	\$25,165,068		31	33.70%	(\$52,723)	\$25,627,569	408
409	September	2020	(\$156,453)	\$25,008,615		30	25.48%	(\$39,863)	\$25,587,706	409
410	October	2020	(\$156,453)	\$24,852,162		31	16.99%	(\$26,576)	\$25,561,130	410
411	November	2020	(\$156,453)	\$24,695,709		30	8.77%	(\$13,716)	\$25,547,414	411
412	December	2020	(\$156,453)	\$24,539,256		31	0.27%	(\$429)	\$25,546,985	412
413	Ending Balance (Line 100)			\$24,539,256						413
414								Weighted Average ADIT Balance:	\$25,546,985	414

Notes:

- 1) The Source of the End of Year Accumulated Deferred Income Taxes can be found in the Purple Shaded area of WP\_23-RetailSGTax 3
- 2) The Source of the Beginning of Year Accumulated Deferred Income Taxes can be found in the Orange Shaded area of WP\_23-RetailSGTax 3
- 3) The Source of the Credits and Other can be found in the Green Shaded area of WP\_23-RetailSGTax 3
- 4) The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.
- 5) For January through December = previous month balance plus amount in Column 2.

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

Calculation of Allocation Factors

Input cells are shaded gold

Prior Year: 2020

Line	Description	Value	Reference	Notes	Line
Calculation of Prior Year Total Electric Department Labor Allocation Factor					
100	Total Company Wages and Salaries	\$2,262,221,696	FF1 355, L. 65, col b		100
101	Electric A&G Wages and Salaries	\$326,474,521	FF1 354, L. 27, col b		101
102	Gas A&G Wages and Salaries	\$155,250,291	FF1 355, L. 61, col b		102
103	Cost Adjustment	(\$61,334,400)	WP_24-Allocators_Labor, L. 100, col 3		103
104	Total Company Wages and Salaries w/o A&G	\$1,719,162,484	(Line 100 + Line 103) - (Line 101 + Line 102)		104
105	Total Electric Department Wages and Salaries	\$1,581,939,785	FF1 354, L. 28, col b		105
106	Electric A&G Wages and Salaries	\$326,474,521	Line 101		106
107	Cost Adjustment	(\$54,727,782)	WP_24-Allocators_Labor, L. 100, col 5		107
108	Total Adjusted Electric Wages and Salaries wo A&G	\$1,200,737,482	Line 105 - Line 106 + Line 107		108
109	Total Electric Department Labor as a % of Total Company Labor	69.84%	Line 108 / Line 104		109
Calculation of Prior Year Network Electric Transmission Labor Allocation Factors					
110	Total Adjusted Electric Wages and Salaries wo A&G	\$1,200,737,482	Line 108		110
111	Network Electric Transmission Wages and Salaries	163,914,586	18-OandM, L. 100, col 13		111
112	Network Electric Transmission Labor as a % of Total Electric Allocation Factor	13.65%	Line 111 / Line 110		112
113	Network Electric Transmission Labor as a % of Total Company Allocation Factor	9.53%	Line 111 / Line 104		113
Calculation of Prior Year Transmission Plant Allocation Factor					
114	Network Electric Transmission Gross Plant In Service including CGI Plant	\$15,066,121,062	7-PlantInService, L. 112, col 13 + 7-PlantInService, L. 701, col 1	Prior Year Dec	114
115	Total PG&E Company Gross Plant In Service	\$93,627,195,119	WP_7-PlantInService 7, L. 148, Col 10	Prior Year Dec	115
116	Network Electric Transmission Plant as a % of Total Company Plant	16.09%	Line 114 / Line 115		116
117	Network Electric Transmission Gross Plant In Service including CGI Plant	\$15,066,121,062	7-PlantInService, L. 112, col 13 + 7-PlantInService, L. 701, col 1	Prior Year Dec	117
118	Total PG&E Electric Plant In Service including CGI Plant	\$69,890,945,758	WP_7-PlantInService 7, L. 148, Col 8	Prior Year Dec	118
119	Network Electric Transmission Plant as a % of Total Electric Plant	21.56%	Line 117 / Line 118		119
120	Network Electric Transmission Plant - Functional Plant only	\$13,772,414,947	7-PlantInService, L. 112, col 13		120
121	Total Electric Transmission - Functional Plant only	\$14,500,298,083	6-PlantJurisdiction, L. 110, col 1 + col 3		121
122	Network Electric Transmission as a % of Total Electric Transmission	94.98%	Line 120 / Line 121		122
Calculation of Prior Year High Voltage/Low Voltage Transmission Plant Allocation Factor					
123	Network Electric Transmission Plant - Functional Plant only	\$13,772,414,947	7-PlantInService, L. 112, col 13	Prior Year Dec	123
124	High Voltage	\$5,968,876,646	7-PlantInService, L. 212, col 13	Prior Year Dec	124
125	Low Voltage	\$7,803,538,301	7-PlantInService, L. 312, col 13	Prior Year Dec	125
126	Allocation Factor to High Voltage	43.34%	Line 124 / Line 123		126
127	Allocation Factor to Low Voltage	56.66%	Line 125 / Line 123		127
Calculation of Rate Year High Voltage/Low Voltage Electric Transmission Plant Allocation Factor					
128	High Voltage Capital Additions	\$1,208,009,454	9-PlantAdditions, L. 223, col 2	Rate Year Dec	128
129	Low Voltage Capital Additions	\$1,659,903,852	9-PlantAdditions, L. 323, col 2	Rate Year Dec	129
130	High Voltage Rate Year Functional Plant	\$7,176,886,100	Line 124 + Line 128	Rate Year Dec	130
131	Low Voltage Rate Year Functional Plant	\$9,463,442,154	Line 125 + Line 129	Rate Year Dec	131
132	Network Electric Transmission Rate Year Functional Plant	\$16,640,328,254	Line 130 + Line 131	Rate Year Dec	132
133	Allocation Factor to High Voltage	43.13%	Line 130 / Line 132	Rate Year Dec	133
134	Allocation Factor to Low Voltage	56.87%	Line 131 / Line 132	Rate Year Dec	134
Calculation of Prior Year Liability Insurance Allocation Factor					
Network Electric Transmisison as a % of Total Company Liability Insurance					
135	Allocation Factor (60% Labor/40% Plant)	12.16%	(60% * Line 113) + (40% *Line 116)		135
Network Electric Transmission as a % of Total Electric Liability Insurance					
136	Allocation Factor (60% Labor/40% Plant)	16.81%	(60% * Line 112) + (40% *Line 119)		136
Calculation of Prior Year Property Tax Allocation Factor					
137	Network Electric Transmission Accumulated Depreciation including CGI	\$3,696,530,307	10-AccDep, L. 112, col 13 + 10-AccDep, L. 701, col 1		137
138	Total PG&E Electric Accumulated Depreciation including CGI	\$31,122,225,059	WP_10-AccDep 6, L. 148, Col 8		138
139	Network Electric Transmission Net Plant in Service (Functional + CGI)	\$11,369,590,755	Line 117 - Line 137		139
140	Total PG&E Electric Net Plant In Service (Functional + CGI)	\$38,768,720,699	Line 118 - Line 138		140
141	Net Plant Property Tax Allocation Factor	29.33%	Line 139 / Line 140		141

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

**Revenue Fees and Uncollectible Factors**

**Prior Year: 2020**

**Input cells are shaded gold**

<u>Line</u>						<u>Line</u>
	<b>1) Approved Franchise Fee Factor(s)</b>					
	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>Franchise Fee Factor</u>	<u>Reference</u>	
100		Present	365	0.7251%	WP_25-RFandUFactors 1, L. 102	100
101	...					101
	<b>2) Approved San Francisco Gross Receipts Tax Factor(s)</b>					
	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>SFGR Tax Factor</u>	<u>Reference</u>	
200		Present	365	0.0272%	WP_25-RFandUFactors 2, L. 104	200
201	...					201
	<b>3) Approved Uncollectible Factor(s)</b>					
	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>Uncollectible Factor</u>	<u>Reference</u>	
300		Present	365	0.3010%	WP_25-RFandUFactors 3, L. 110	300
301	...					301
	<b>4) Calculation of Weighted Average RF&amp;U Factors</b>					
400	Franchise Fee Factor			0.7251%		400
401	SFGR Tax Factor			0.0272%		401
402	Uncollectibles Factor			0.3010%		402

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

High and Low Voltage Wholesale Revenue Requirement

Rate Year: 2022

Input cells are shaded gold

		Col 1	Col 2	Col 3			
		Rate Year HV	Rate Year LV				
Line		Plant Allocator	Plant Allocator	Reference		Line	
1		43.13%	56.87%	24-Allocators, L. 133 and 134		1	
Rate Base							
Line	Description	High Voltage	Low Voltage	Total	Reference	Notes	Line
Plant							
100	Transmission Plant	\$5,968,876,646	\$7,803,538,301	\$13,772,414,947	7-PlantInService, L. 212 and 312, col 13		100
101	Common + General + Intangible Plant	\$547,963,060	\$745,743,054	\$1,293,706,115	7-PlantInService, L. 701, col 2 and col 3		101
102	Abandoned Plant	(\$2,219,481)	(\$2,129,887)	(\$4,349,368)	8-AbandonedPlant, Col 11, Lines 100 and 101		102
103	Total Plant	\$6,514,620,225	\$8,547,151,468	\$15,061,771,694	Sum of Lines 100 to 102		103
Working Capital							
104	Materials and Supplies	\$35,233,114	\$46,062,764	\$81,295,879	13-WorkCap, L. 112, col 3 and col 4		104
105	Prepayments	\$32,767,132	\$43,206,742	\$75,973,874	Line 1 * 13-WorkCap, L. 217, col 5		105
106	Cash Working Capital	\$38,736,414	\$50,957,944	\$89,694,358	(Line 200 + Line 201) / 10		106
107	Total Working Capital	\$106,736,661	\$140,227,450	\$246,964,111	Sum of Lines 104 to 106		107
Accumulated Depreciation Reserve							
108	Transmission Depreciation Reserve	(\$1,426,693,640)	(\$1,828,832,197)	(\$3,255,525,836)	10-AccDep, L. 212 and L. 312, col 13		108
109	Common + General + Intangible Depreciation Reserve	(\$192,591,293)	(\$248,413,178)	(\$441,004,471)	10-AccDep, L. 701 , col 2 and col 3		109
110	Total Accumulated Depreciation Reserve	(\$1,619,284,932)	(\$2,077,245,375)	(\$3,696,530,307)	Line 108 + Line 109		110
111	Accumulated Deferred Income Taxes	(\$873,502,282)	(\$1,151,800,126)	(\$2,025,302,408)	Line 1 * 1-BaseTRR, L. 111c		111
112	Customer Advances	(\$86,621,301)	(\$114,218,849)	(\$200,840,151)	Line 1 * 1-BaseTRR, L. 112		112
113	Accrued Vacation	(\$27,784,666)	(\$36,636,862)	(\$64,421,528)	Line 1 * 1-BaseTRR, L. 113		113
114	Other Regulatory Assets or Liabilities	\$0	\$0	\$0	Line 1 * 1-BaseTRR, L. 114		114
115	Rate Base	\$4,014,163,705	\$5,307,477,707	\$9,321,641,411	Sum of Lines 103, 107, 110 and Lines 111 to 114		115
Prior Year Transmission Revenue Requirement							
Line	Description	High Voltage	Low Voltage	Total	Reference	Notes	Line
200	O&M Expense	\$266,306,033	\$349,952,216	\$616,258,249	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15)		200
201	A&G Expense	\$121,058,109	\$159,627,225	\$280,685,333	Line 1 * 1-BaseTRR, L. 501		201
202	Network Upgrade Interest Expense	\$2,759,357	\$3,638,488	\$6,397,845	Line 1 * 1-BaseTRR, L. 502		202
203	Depreciation Expense (incl. Common + General + Intangible)	\$210,182,411	\$280,501,370	\$490,683,781	11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3)		203
204	Depreciation rate adjustment	(\$8,716,160)	(\$11,493,129)	(\$20,209,290)	Line 1 * 1-BaseTRR, L. 504		204
205	Abandoned Plant Amortization Expense	\$15,862,728	\$15,222,397	\$31,085,124	8-AbandonedPlant, Col 7, Lines 100 and 101		205
206	Return on Capital	\$271,108,821	\$358,456,737	\$629,565,558	(Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedPlant, L. 100 and L. 101, col 11)		206
207	Other Taxes	\$51,201,711	\$67,514,577	\$118,716,287	Line 1 * 1-BaseTRR, L. 507		207
208	Income Taxes	\$77,105,372	\$101,671,145	\$178,776,517	Line 1 * 1-BaseTRR, L. 508		208
209	Revenue Credits	(\$6,557,826)	(\$3,957,437)	(\$10,515,263)	20-RevenueCredits, L. 100, col 5 and col 6		209
210	NP&S Credit	(\$6,405,086)	(\$8,445,747)	(\$14,850,833)	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	\$993,905,468	\$1,312,687,841	\$2,306,593,309	Sum of Lines 200 to Line 211		212
213	Total SFGR Tax and Franchise Fees	\$7,476,996	\$9,875,146	\$17,352,142	Line 212 * (1-BaseTRR, L. 513 + L. 514)		213
214	ITRR	\$146,208,768	\$192,790,885	\$338,999,653	Line 1 * 1-BaseTRR, L. 601		214
215	True-up Adjustment	\$58,713,915	\$77,420,169	\$136,134,084	Line 1 * 1-BaseTRR, L. 602		215
216	Wholesale Base TRRs	\$1,206,305,147	\$1,592,774,041	\$2,799,079,188	Sum of Lines 212 to Line 215		216
217	Wholesale TRBAA	(\$103,688,493)	(\$63,075,183)	(\$166,763,676)	ER21-2980-000		217
218	Standby Revenue Credit	(\$2,855,348)	(\$3,765,062)	(\$6,620,410)	Negative, Line 1 * (29-RetailRates-1, L. 118, col (A) * 50%		218
219	Total Wholesale TRRs	\$1,099,761,306	\$1,525,933,796	\$2,625,695,102	Sum of Lines 216 to Line 218		219

**Pacific Gas and Electric Company  
Formula Rate Model  
Schedule 27-Wholesale Rates**

Calculation of PG&E Wholesale Rates

Rate Year: 2022

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
<b>Calculation of High Voltage Access Charge</b>					
<b>100</b>	High Voltage TRR	\$1,099,761,306	26-WholesaleTRRs, L. 219, col 1		<b>100</b>
<b>101</b>	Gross Load (MWh)	87,128,022	28-GrossLoad, L. 104 / 1000		<b>101</b>
<b>102</b>	<b>High Voltage Access Charge (\$/MWh)</b>	<b>\$12.6224</b>	Line 100 / Line 101		<b>102</b>
<b>Calculation of Low Voltage Access Charge</b>					
<b>200</b>	Low Voltage TRR	\$1,525,933,796	26-WholesaleTRRs, L. 219, col 2		<b>200</b>
<b>201</b>	Gross Load (MWh)	87,128,022	28-GrossLoad, L. 104 / 1000		<b>201</b>
<b>202</b>	<b>Low Voltage Access Charge (\$/MWh)</b>	<b>\$17.5137</b>	Line 200 / Line 201		<b>202</b>

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

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

Rate Year: 2022

Input cells are shaded gold

Instructions:

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

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
100	Energy at generator (kWh)	89,252,780,685	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)	86,153,477,876	Line 100 * Line 101		102
103	Helms Pumped Storage: Pumping Load (10 Yr Avg) (kWh)	974,543,774	WP_28-GrossLoad 6, L. 110		103
104	Gross Load at Area Out (kWh)	87,128,021,650	Line 102 + Line 103		104

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

Proposed Retail Rates  
Rate Design

Input cells are shaded gold

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

			Col 1	Col 2	Col 3	Col 4	Col 5			
			Note 1	Note 2	= col 1/col 2		Note 3	= col 1/col 4		
Line	Code	Class Name	Adjusted 12-CP Cost Allocation	Forecast Billing Determinants	Billing Units	Retail Rate	Billing Units	Annual Sales (kWh)	Average Rate (\$/kWh)	Line
100	RES-	Residential	\$1,337,618,422	27,944,371,487 kWh		\$0.04787 /kWh		27,944,371,487	\$0.04787	100
101	A1-	Small L&P	\$258,262,604	7,510,378,327 kWh		\$0.03439 /kWh		7,510,378,327	\$0.03439	101
102	A10-	Medium L&P		26,736,420 kW-mo				7,538,481,007	\$0.03912	102
103	E19-	At Transmission		80,931 kW-mo				27,990,916	\$0.03189	103
104	E19-	At Primary		3,025,827 kW-mo				1,024,719,850	\$0.03257	104
105	E19-	At Secondary		29,354,558 kW-mo				12,131,680,420	\$0.02669	105
106	Medium Light and Power		\$652,955,203	59,197,736 kW-mo		\$11.03 /kW-mo				106
107	STL-	Streetlights	\$6,870,118	229,208,585 kWh		\$0.02997 /kWh		229,208,585	\$0.02997	107
108	AGA-	AG: A Schedules		489,383,290 kWh				489,383,290	\$0.02999	108
109	AGB-	AG: B Schedules		5,503,812,554 kWh				5,503,812,554	\$0.02999	109
110	Agriculture		\$179,724,296	5,993,195,844 kWh		\$0.02999 /kWh				110
111	E20-	At Transmission		10,582,871 kW-mo				5,316,209,155	\$0.02558	111
112	E20-	At Primary		13,121,221 kW-mo				6,162,292,244	\$0.02736	112
113	E20-	At Secondary		4,596,113 kW-mo				2,201,906,892	\$0.02682	113
114	Schedule E-20		\$363,596,869	28,300,205 kW-mo		\$12.85 /kW-mo				114
115	STB-	At Transmission		7,480,443 kW-mo				291,674,392	\$0.04247	115
116	STB-	At Primary		451,617 kW-mo		50% Volumetric Charge \$0.02120 /kWh		14,256,158	\$0.04747	116
117	STB-	At Secondary		50,513 kW-mo		50% Reservation Charge \$0.98 /.85*kW-mo		6,336,380	\$0.02781	117
118	Standby Service		\$13,240,820	7,982,574 kW-mo				312,266,930	\$0.04240	118
119	Total	Rate Design:	\$2,812,268,332					76,392,701,657	\$0.03681	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.

Pacific Gas and Electric Company  
Formula Rate Model  
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.

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	
			Note 1 Recorded Avg. 5-Year Historical (kWh)	Note 2 Forecast Sales (kWh)	Note 3 Recorded Avg. 5-Year Historical (kW)	= (col 2/col 1) * col 3 Coincident Demands Scaled to (kW)	Note 4 Demand Loss Factors	= col 4 * col 5 Coincident Demands (adjusted for losses) (kW)	= col 6/ sum col 6 Percent of Coin. Peak (w/losses)	Adjusted Cost Alloc. Factors (w/standby) scale to 100%	= col 7 * TRR Adjusted 12-CP Cost Allocation (\$)	Line
100	RES-	Residential	28,524,303,577	27,944,371,487	71,965,057	70,501,925	1.13848	80,264,990	47.79%	47.56%	\$1,337,618,422	100
			MARL Sales:	165,949								
101	A1-	Small L&P	8,157,393,505	7,510,378,327	14,784,950	13,612,261	1.13848	15,497,279	9.23%	9.18%	\$258,262,604	101
102	A10-	Medium L&P	8,408,239,885	7,538,481,007	14,573,383	13,065,894	1.13848	14,875,251				102
103	E19-	At Transmission	34,166,412	27,990,916	47,708	39,085	1.04351	40,786				103
104	E19-	At Primary	1,048,513,417	1,024,719,850	1,644,000	1,606,693	1.07414	1,725,820				104
105	E19-	At Secondary	12,179,188,822	12,131,680,420	19,875,256	19,797,727	1.13848	22,539,304				105
106		Medium Light and Power	21,670,108,536	20,722,872,194	36,140,347	34,509,399		39,181,161	23.33%	23.22%	\$652,955,203	106
107	STL-	Streetlights	284,956,477	229,208,585	450,174	362,104	1.13848	412,248	0.25%	0.24%	\$6,870,118	107
108	AGA-	AG: A Schedules	499,192,218	489,383,290	755,615	740,767	1.13848	843,348				108
109	AGB-	AG: B Schedules	5,749,893,790	5,503,812,554	9,122,386	8,731,971	1.13848	9,941,169				109
110		Agriculture	6,249,086,008	5,993,195,844	9,878,001	9,472,738		10,784,517	6.42%	6.39%	\$179,724,296	110
111	E20-	At Transmission	5,974,366,660	5,316,209,155	8,687,588	7,730,533	1.04351	8,066,883				111
112	E20-	At Primary	6,575,849,832	6,162,292,244	9,882,745	9,261,215	1.07414	9,947,878				112
113	E20-	At Secondary	2,330,386,661	2,201,906,892	3,535,512	3,340,591	1.13848	3,803,194				113
114		Schedule E-20	14,880,603,153	13,680,408,290	22,105,845	20,332,338		21,817,955	12.99%	12.93%	\$363,596,869	114
115	Total - Full Requirements		79,766,451,257	76,080,434,728	155,324,374	148,790,764		167,958,150	100.00%	99.53%	\$2,799,027,512	115
116	STB-	At Transmission	406,707,231	291,674,392	466,557	334,596	1.04351	349,154				116
117	STB-	At Primary	18,479,397	14,256,158	24,471	18,878	1.07414	20,278				117
118	STB-	At Secondary	1,759,691	6,336,380	2,844	10,241	1.13848	11,659				118
119		Standby	426,946,319	312,266,930	493,872	363,716		381,092		0.47%	\$13,240,820	119
120	Totals - Retail		80,193,397,576	76,392,701,657	155,818,246	149,154,480		168,339,242		100.00%	\$2,812,268,332	120
121	Source: Base Transmission Revenue Requirement (TRR) 1-BaseTRR, L. 704 =										\$2,812,268,332	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 as forecast per PG&E's 2022 ERRA Forecast Application (A.21-06-001).  
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.