

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

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

Pacific Gas and Electric Company
Transmission Owner Tariff
Appendix VIII: Formula Rate
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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
 Input cells are shaded gold

Rate Year: 2022
 Prior Year: 2020

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

Notes:

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

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

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
100	AFCR = Prior Year TRR / Net Plant				100
Determination of Net Plant:					
101	Transmission 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
Determination of AFCR:					
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-DecDep, L. 500, col 1 (1-BaseTRR, L. 111c x 1-BaseTRR, L. 220) x (1+1-BaseTRR, L. 402/(1 - 1-		105
106	Less: Impact of ADIT	\$177,916,195	BaseTRR, L. 402)) + (1-BaseTRR, L. 111c x 1-BaseTRR, L. 216)		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

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
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
Input cells are shaded gold

Prior Year: 2020

1) Rate Base				
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>
Plant				
100	Transmission Plant	\$13,210,826,059	7-PlantInService, L. 113 col 13	13-Month Avg
101	Common + General + Intangible Plant	\$1,244,042,247	7-PlantInService, L. 702, col 1	BOY EOY Avg
102	Abandoned Plant	\$11,193,194	8-AbandonedPlant, L. 102, col 12	BOY EOY Avg
103	Total Plant	\$14,466,061,500	Sum of Lines 100 to 102	103
Working Capital				
104	Materials and Supplies	\$73,920,153	13-WorkCap, L. 113, col 2	13-Month Avg
105	Prepayments	\$57,289,466	13-WorkCap, L. 215, col 5	13-Month Avg
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
Accumulated Depreciation Reserve				
108	Transmission Depreciation Reserve	(\$3,145,518,356)	10-AccDep, L. 113, col 13	Negative 13-Month Avg
109	Common + General + Intangible Depreciation Reserve	(\$425,136,379)	10-AccDep, L. 702, col 1	Negative BOY EOY Avg
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 b Excess Acccumulated Deferred Income Taxes		(\$562,843,912)	17-RegAssets-1, L. 203	Weighted Average
111 c Total Excess and Accumulated Statutory Deferred Income Taxes		(\$2,003,615,825)	Line 111a + Line 111b	Weighted Average
112 Customer Advances		(\$209,729,819)	15-NUC, L. 109	Negative BOY EOY Avg
113 Unfunded Reserves		(\$43,685,367)	16-UnfundedReserves, L. 100, col 2	BOY EOY Avg
114 Other Regulatory Assets or Liabilities		\$0	17-RegAssets, L. 101	BOY EOY Avg
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.				
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>
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
Calculation of Cost of Capital Rate				
201	Weighted Cost of Long Term Debt	1.83%	107]] * 1-BaseTRR, L. 208	13-Month Avg
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	\$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.				
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>
300	Federal Income Tax Rate	21.00%	22-TaxRates, L. 200	300
301	State Income Tax Rate	8.84%	22-TaxRates, L. 201	301
302	Composite Tax Rate	27.98%	(Line 300 + Line 301) - (Line 300 * Line 301)	302
303	Income Taxes:	\$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
 Input cells are shaded gold

Prior Year: 2020

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.)

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
	<u>Prior Year TRR Components</u>				
400	O&M Expense	\$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.

		<u>Col 1</u> Note 1 Retail	<u>Col 2</u> Note 2 Other	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u> Sum of Col 1 to 7
<u>Line</u>	<u>Month</u>	<u>Transmission</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Generation</u>	<u>Public Purpose</u>	<u>Nuclear</u>		
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
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
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
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
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
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
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
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
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
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
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
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
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

113

Total Sales: FF1 300, L. 10, col b

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.

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

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)

	<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>	
		Note 9		Col 2 + Col 3	Note 10	Note 11	Col 4 + Col 5	
		Month		Month				
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Beginning</u>	<u>Ending Balance</u>	<u>Interest for</u>	<u>Monthly</u>	<u>Month</u>	
			<u>Balance</u>	<u>Amortization</u>	<u>Current Month</u>	<u>Interest Rate</u>	<u>Ending Balance</u>	
300	January	2022	\$133,948,685	(\$11,344,507)	\$122,604,178	0.27%	\$122,951,593	300
301	February	2022	\$122,951,593	(\$11,344,507)	\$111,607,086	0.27%	\$111,924,718	301
302	March	2022	\$111,924,718	(\$11,344,507)	\$100,580,211	0.27%	\$100,867,978	302
303	April	2022	\$100,867,978	(\$11,344,507)	\$89,523,471	0.27%	\$89,781,292	303
304	May	2022	\$89,781,292	(\$11,344,507)	\$78,436,785	0.27%	\$78,664,581	304
305	June	2022	\$78,664,581	(\$11,344,507)	\$67,320,074	0.27%	\$67,517,761	305
306	July	2022	\$67,517,761	(\$11,344,507)	\$56,173,254	0.27%	\$56,340,753	306
307	August	2022	\$56,340,753	(\$11,344,507)	\$44,996,246	0.27%	\$45,133,473	307
308	September	2022	\$45,133,473	(\$11,344,507)	\$33,788,966	0.27%	\$33,895,840	308
309	October	2022	\$33,895,840	(\$11,344,507)	\$22,551,333	0.27%	\$22,627,772	309
310	November	2022	\$22,627,772	(\$11,344,507)	\$11,283,265	0.27%	\$11,329,186	310
311	December	2022	\$11,329,186	(\$11,344,507)	(\$15,321)	0.27%	(\$0)	311
312			Total Amortization:	(\$136,134,084)				312

4) Annual True-up Adjustment

<u>Line</u>	<u>ATA</u>	<u>Source</u>	<u>Line</u>
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>	500 Partial Year True-up?	No		<u>Line</u>		
		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

6) Final True- 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:

- 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	Long Term Debt Amount	\$31,631,929,800	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	Preferred Stock Amount	\$252,054,300	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	Common Stock Equity Amount	\$25,261,877,371	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
 Input cells are shaded gold

Prior Year: 2020

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.

	<u>Col 1</u> 13-Month Avg. = Sum (Cols. 2-14)/13	<u>Col 2</u> December 2019	<u>Col 3</u> January 2020	<u>Col 4</u> February 2020	<u>Col 5</u> March 2020	<u>Col 6</u> April 2020	<u>Col 7</u> May 2020	<u>Col 8</u> June 2020	<u>Col 9</u> July 2020	<u>Col 10</u> August 2020	<u>Col 11</u> September 2020	<u>Col 12</u> October 2020	<u>Col 13</u> November 2020	<u>Col 14</u> December 2020	
Description															<u>Line</u>
Line															100
Bonds -- Account 221 (Note 1):	\$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	100
100 Reacquired Bonds -- Account 222 (Note 2):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	101
101 Long Term Debt Advances from Associated Companies -- Account 223 (Note 3):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	102
102 Other Long Term Debt -- Account 224 (Note 4):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	103
103 Unamortized Premium on Long Term Debt -- Account 225 (Note 5):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	104
104 Less Unamortized Discount on Long Term Debt -- Account 226 (Note 6):	\$11,248,064	\$0	\$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	105
105 Unamortized Debt Expenses -- Account 183 (Note 7):	\$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	106
106 Unamortized Loss on Reacquired Debt -- Account 189 (Note 8):	\$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	107
107 Preferred Stock Amount -- Account 204 (Note 9):	\$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	108
108 Unamortized Preferred Stock Issuance and Expense Costs (Note 10):	(\$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)	109
109 Net Gain (Loss) From Purchase and Tender Offers on Preferred Stock (Note 11):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	110
110 Total Proprietary Capital (Note 12):	\$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	111
111 Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (Note 13):	(\$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)	112
112 Accumulated Other Comprehensive Loss -- Account 219 (Note 14):	\$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)	113

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 SAP accounts 2070020, 2130020, and 2140020; Company Code PGE1)
- 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, 2070000, 2070020, 2110010, 2110015, 2130020, 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
Input cells are shaded gold

Prior Year: 2020

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

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	PG&E Records	FF1 250, col a	PG&E Records	FF1 251, col f	PG&E Records	FF1 251, col e	= Col 5 + Col 6	= Col 3 x Col 5		
Note 1	Note 1	Note 1	Note 1	Note 1	Note 1	= 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		
Line	Preferred Stock	Call Date	Total Issuance Cost	Unamortized Issuance Cost	Amortization Period	Issuance Amortization Cost	Notes and Sources	Line
300								300
301								301
302								302
303								303
304	---							304
305	Total Annual Cost (sum of above):				\$ -	\$ -		305

Notes:

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

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

Transmission Plant Jurisdictional
Input cells are shaded gold

Prior Year: 2020

Transmission Plant in FERC Form 1 for Prior Year:

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

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

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

<u>Line</u>	<u>FERC Account</u>	<u>Account Description</u>	<u>FERC Form 1</u>			<u>FERC</u>	<u>CPUC</u>
			<u>Transmission Plant</u>	<u>Source for Col 1</u>	<u>Adjustments</u>		
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
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
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
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
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
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
106	357	Underground Conduit	\$516,268,798	FF1 207, L. 54, col g		\$512,216,183	7-PlantInService, L. 112, col 10
107	358	Underground Conductor and Devices	\$288,772,138	FF1 207, L. 55, col g		\$281,270,291	7-PlantInService, L. 112, col 11
108	359	Roads and Trails	\$133,163,932	FF1 207, L. 56, col g		\$125,139,860	7-PlantInService, L. 112, col 12
109	359.1	Asset Retirement Costs for Transmission Plant	\$7,723,186	FF1 207, L. 57, col g	(\$7,723,186)	\$0	Note 2
110	Total Transmission Plant		\$14,508,513,164		(\$8,215,081)	\$13,772,414,947	\$727,883,136

Notes:

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

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

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

Network Transmission Plant In Service
 Input cells are shaded gold

Prior Year: 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	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	\$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			
		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	\$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,													

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			
Line	Month	Year	FERC Account:	350.01 ETP35001	350.02 ETP35002	352.01 ETP35201	352.02 ETP35202	353.01 ETP35301	353.02 ETP35302	354 ETP35400	355 ETP35500	356 ETP35600	357 ETP35700	358 ETP35800	359 ETP35900	Total	Line
300	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												
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										
Line	Month	Year	Total PG&E Residual CGI	Network Transmission O&M Labor Factor	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													

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> 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	Month	Year	Total Electric Residual CGI	Network Transmission O&M Labor Factor	Network Transmission Corporate CGI	High Voltage Corporate CGI	Low Voltage Corporate CGI
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
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
602	Average		\$213,350,414		\$29,124,805	\$12,622,504	\$16,502,300 (Line 600 + Line 601)/2
							Line
							600
							601
							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> Total of Sections 4-6	<u>Col 2</u> Total of Sections 4-6	<u>Col 3</u> Total of Sections 4-6			
Line	Month	Year	Total Network Transmission CGI	High Voltage CGI	Low Voltage CGI	Source	
700	December	2019	\$1,194,378,380	\$527,096,750	\$667,281,630	Line 400 + Line 500 + Line 600	Line
701	December	2020	\$1,293,706,115	\$547,963,060	\$745,743,054	Line 401 + Line 501 + Line 601	700
702	Average		\$1,244,042,247	\$537,529,905	\$706,512,342	(Line 700 + Line 701)/2	701
							702

Notes:

- 1) Network Transmission Direct Assigned CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves only Network Transmission. For Prior Year amounts by Line of Business, see WP_7-PlantInService 5, L. 122.
- 2) Corporate Residual (Gas and Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves all PG&E Gas and Electric Lines of Business. For Prior Year amount, see WP_7-PlantInService 5, L. 122.
- 3) Corporate Residual (Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves PG&E Electric Lines of Business only. For Prior Year amount, see WP_7-PlantInService 5, L. 122.

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

Abandoned Plant Balance and Amortization

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.

Prior Year: 2020

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	
Line		Voltage	Total Project Costs	Recoverable Costs	Amortization Period (yrs)	Start of Amortization	BOY Balance	Prior Year Amortization	EOY Balance	Average Balance	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 Recondutor	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).

			<u>Col 1</u> Section 2 + Section 3	<u>Col 2</u> Section 2 + Section 3	<u>Col 3</u> Section 2 + Section 3	<u>Col 4</u> Section 2 + Section 3	<u>Col 5</u> Section 2 + Section 3	<u>Col 6</u> Section 2 + Section 3	
Line	Month	Year	Gross Plant Adds	Incremental Gross Plant	Depreciation Accrual	Cost of Removal Spend	Incremental Reserve	Net 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.

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

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.

Line	Month	Year	Forecast Period		Gross Plant Additions	Incremental Gross Plant	Depreciation Accrual	Cost of Removal Spend	Incremental Reserve	Net Plant Additions	Line
			Note 1	Prior Month + Col 1						Prior Month + Col 3 - Col 4	
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
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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			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	\$344,329,143	\$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	\$345,094,405	\$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	\$348,177,870	\$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		
Section 2 + Section 3			Section 2 + Section 3			Section 2 + Section 3</th																																

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

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 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
Line	Month	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Line
300	December	2019	\$46,371	\$37,032,330	\$42,884,784	\$9,244,855	\$63,525,054	\$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
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
302	February	2020	(\$2,382)	\$36,154,254	\$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
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
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
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
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
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
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
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
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
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
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
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

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 + Col 3	Note 1	Note 1		
Line	Month	Year	Total CGI	High Voltage	Low Voltage		Line
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	400
401	December	2020	\$320,152,033	\$140,214,618	\$179,937,415	See WP_10-AccDep 4, L. 122, Col 1 and Col 2	401
402	Average		\$304,252,226	\$135,210,040	\$169,042,187	(Line 400 + Line 401)/2	402

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

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

			Col 1	Col 2	Col 3	Col 4	Col 5	
			Note 2	24-Allocators, L. 113	Col 1 * Col 2	Col 3 * 24- Allocators, L. 126	Col 3 * 24-Allocators, L. 127	
Line	Month	Year	Total PG&E Residual CGI	Network Transmission O&M Labor Factor	Network Transmission Corporate CGI	High Voltage	Low Voltage	
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	Col 2	Col 3	Col 4	Col 5	
			Note 3	24-Allocators, L. 112	Col 1 * Col 2	Col 3 * 24- Allocators, L. 126	Col 3 * 24-Allocators, L. 127	
Line	Month	Year	Total Electric Residual CGI	Network Transmission O&M Labor Factor	Network Transmission Corporate CGI	High Voltage	Low Voltage	
600	December	2019	\$60,973,795	13.65%	\$8,323,630			

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

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.

	<u>Col 1</u> Total of Sections 4-6	<u>Col 2</u> Total of Sections 4-6	<u>Col 3</u> Total of Sections 4-6	
Line	Month	Year	Total CGI	High Voltage
700	December	2019	\$409,268,286	\$182,609,625
701	December	2020	\$441,004,471	\$192,591,293
702	Average		\$425,136,379	\$187,600,459
				\$237,535,920
				(Line 700 + Line 701)/2

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
 Input cells are shaded gold

Prior Year: 2020

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	<u>Line</u>
Line	FERC Account: <u>Voltage</u>	<u>350.01</u> <u>ETP35001</u>	<u>350.02</u> <u>ETP35002</u>	<u>352.01</u> <u>ETP35201</u>	<u>352.02</u> <u>ETP35202</u>	<u>353.01</u> <u>ETP35301</u>	<u>353.02</u> <u>ETP35302</u>	<u>354</u> <u>ETP35400</u>	<u>355</u> <u>ETP35500</u>	<u>356</u> <u>ETP35600</u>	<u>357</u> <u>ETP35700</u>	<u>358</u> <u>ETP35800</u>	<u>359</u> <u>ETP35900</u>	<u>Total</u>
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
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
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

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

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

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

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										<u>Line</u>
Line	<u>Year</u>	<u>Total CGI</u>	<u>High Voltage</u>	<u>Low Voltage</u>									<u>500</u>
500	2020	\$96,085,400	\$40,899,830	\$55,185,571	Line 200 + Line 300 + Line 400								

Calculation of Depreciation Expense Rate Adjustment for Proposed Depreciation Rates

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

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

Network Transmission Depreciation Expense
Input cells are shaded gold

Prior Year: 2020

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	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		
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	\$123,565,843	\$13,326,640,582	607
608	September	2020	\$64,003,300	\$206,734,465	\$367,612,374	\$109,855,094	\$6,975,993,771	\$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	Col 13	
		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	Total	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	Total of Col 1-12											
Line	Month	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP			

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

Network Transmission Depreciation Expense
Input cells are shaded gold

Prior Year: 2020

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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	7-PlantinService, L. 112, Col 3-12	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11			
						ORIGINAL COST	NET SALVAGE PCT.	BOOK RESERVE AMOUNT	10-AccDep, L. 112, Col 3-12	Col 1 x Col 2	Col 1 - Col 3 - Col 4				ANNUAL ACCRUAL	LIFE RATE	COR RATE	Line	
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	\$21,642,255	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 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

Input cells are shaded gold

Prior Year: 2020

1) Calculation of Materials and Supplies

Materials and Supplies balances are recorded in FERC Account 154.

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

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

Allocation Method from Total Company to Electric Transmission Network				40% Plant / 60%						
213	Allocation Factor	24-Allocators, L. 116, L. 135, L. 113	(Sum Line 200 to Line 212) / 13	Plant Ratio		Labor Average	Labor Ratio			
				16.09%	12.16%	9.53%	213			
214	a) 13 Month Avg Calculation			\$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 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 cor 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
Input cells are shaded gold

Prior Year: 2020

1) Summary of Accumulated Deferred Income Taxes

a) End of Year Accumulated Deferred Income Taxes

Line	Account	Total ADIT	Source	Col 1	Col 2	Col 3	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							
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							
106	Weighted Average ADIT:	(\$1,440,771,913)	Line 614, Col. 8	Average ADIT	Source		106
107	Adjustment for Forecasted Proration vs Actual Proration:	\$0	WP_14-ADIT 1, Tab 6, Col 13, Line 130				107
108	Adjusted Average ADIT	(\$1,440,771,913)	Line 106 + Line 107				108

2) Account 190 Detail

Line	ACCT 190	DESCRIPTION	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Reference	Line
Line	ACCT 190	DESCRIPTION		END BAL per G/L	Sum Col 3 to Col 6	Gas and Other Non-ISO Related Costs	ISO Only	Electric Plant Related	Electric Labor Related	Description	
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
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
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
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
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
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
206	190.000	Net Operating Losses Deferred Taxes		\$7,947,876,393	\$7,618,124,081					Property-Related FERC Costs	WP_14-ADIT 2, L. 106, Col 2 and WP_14-ADIT 3, L. 113
207	190.000	ITC FAS 109 Deferred Taxes		\$0						Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 107, Col 2
208	190.000	Property Tax Timing Differences		(\$58,971,108)	(\$15,311,758)					Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 108, Col 2
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
210	Total Account 190			\$9,318,986,643	\$8,980,313,099					Sum of Above Lines beginning on Line 200	200
211	Allocation Factors (Plant and Wages)									21.56% 24-Allocators, L. 119, 112	201
212	Total Account 190 ADIT			\$329,408,532						\$28,675,072 13.65%	202
	(Sum of amounts in Columns 4 to 6)									Line 210 * Line 211 for Cols 5 and 6	203
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	DESCRIPTION	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Reference	Line
Line	ACCT 282	DESCRIPTION		END BAL per G/L	Sum Col 3 to Col 6	Gas and Other Non-ISO Related Costs	ISO Only	Total Company Plant Related	Total Company Labor Related	Description	
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
301	282.000	Property/Non-ISO		(\$6,678,827,561)	(\$6,678,827,561)					Property-Related CPUC Costs	WP_14-ADIT 4, L. 117, Col 2
302	282.000	Common Plant		(\$498,926,436)						Property-Related Costs	
303	...			\$0							
304	...			\$0							
305	...			\$0							
306	...			\$0							
307	Total Account 282			(\$8,980,592,464)	(\$6,678,827,561)			(\$1,802,838,467)		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			(\$1,792,625,219)				(\$498,926,436)		\$0 Line 307 * Line 308 for Cols 4 to 6	309
	(Sum of amounts in Columns 4 to 6)										
310	FERC Form 1 Account 282			(\$8,980,592,464)						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 Input cells are shaded gold								Prior Year: 2020						
4) Account 283 Detail														
Line	ACCT 283	DESCRIPTION	Col 1 END BAL per G/L Sum Col 3 to Col 6	Col 2 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					
400	283.000	Loss on Required Debt	(\$43,070,867)	(\$43,070,867)				Gas and Other Non-ISO Related Costs Relates Entirely to CPUC Balancing Account Recovery	FF1 277, L. 3 + L. 11, col k FF1 277, L. 4 + L. 12, col k FF1 277, L. 5 + L. 14 + L.18, col k	400				
401	283.000	Balancing Accounts	(\$1,496,203,634)	(\$1,496,203,634)						401				
402	283.000	Other	(\$483,441,533)	(\$483,441,533)						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)								405				
406		Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)			\$0	\$0	\$0	9.53% 24-Allocators, Lines 116, 113 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			FF1 277, L. 19, col k		407				
5) Account 255 Detail														
Line	ACCT 255	DESCRIPTION	Col 1 END BAL per G/L Sum Col 3 to Col 6	Col 2 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					
500	255.000	Investment Tax Credits	(\$91,683,096)	(\$88,723,969)	(\$2,959,127)			Property-Related FERC Costs	WP_14-ADIT 7, L. 100, Col 6	500				
501	255.000	Investment Tax Credits - Common	(\$10,222,857)			(\$10,222,857)		Property-Related Costs	WP_14-ADIT 7, L. 101, col 6	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)			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			FF1 267, L. 8 + L. 13, col h		506				
6) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(l)-(l)(6); PLR 9313008; 9202029; 922404; 201717008														
Line	Year	Future Test Period	Col 1 Mthly Deferred Tax Amount	Col 2 See Note 1	Col 3 See Note 2	Col 4 Days in Month	Col 5 Number of Days Left in Period	Col 6 Prorata Percentages	Col 7 = Col 2 * Col 6	Col 8 Monthly Prorata Amounts	Prior Month Col 8 + Col 7	Annual Accumulated Prorata Calculation	Line	
600		Beginning Deferred Tax Balance (Line 105, Col. 2)					365	100.00%				(1,417,555,890)		600
601	2020	January	(\$4,176,367)		(\$1,421,732,257)	31	335	91.78%				(\$3,833,104)	(1,421,388,994)	601
602	2020	February	(\$4,176,367)		(\$1,425,908,624)	28	307	84.11%				(\$3,512,725)	(1,424,901,719)	602
603	2020	March	(\$4,176,367)		(\$1,430,084,991)	31	276	75.62%				(\$3,158,020)	(1,428,059,739)	603
604	2020	April	(\$4,176,367)		(\$1,434,261,358)	30	246	67.40%				(\$2,814,757)	(1,430,874,496)	604
605	2020	May	(\$4,176,367)		(\$1,438,437,725)	31	215	58.90%				(\$2,460,052)	(1,433,334,547)	605
606	2020	June	(\$4,176,367)		(\$1,442,614,092)	30	185	50.68%				(\$2,116,789)	(1,435,451,336)	606
607	2020	July	(\$4,176,367)		(\$1,446,790,459)	31	154	42.19%				(\$1,762,084)	(1,437,213,420)	607
608	2020	August	(\$4,176,367)		(\$1,450,966,826)	31	123	33.70%				(\$1,407,378)	(1,438,620,798)	608
609	2020	September	(\$4,176,367)		(\$1,455,143,193)	30	93	25.48%				(\$1,064,115)	(1,439,684,914)	609
610	2020	October	(\$4,176,367)		(\$1,459,319,560)	31	62	16.99%				(\$709,410)	(1,440,394,324)	610
611	2020	November	(\$4,176,367)		(\$1,463,495,927)	30	32	8.77%				(\$366,147)	(1,440,760,471)	611
612	2020	December	(\$4,176,367)		(\$1,467,672,294)	31	1	0.27%				(\$11,442)	(1,440,771,913)	612
613		Ending Balance												613
614									Weighted Average ADIT Balance:			(1,440,771,913)		614

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

Accumulated Deferred Income Taxes

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

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 - BaseTRP L 220) x (1 - BaseTRP L 402 / (1 - 1 - BaseTRP L 402)) + (Line 727 x 1 - BaseTRP L 216)

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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 Input cells are shaded gold				Prior Year: 2020
Line	Description	Col 1	Col 2	Source
1) Summary of Unfunded Reserves Average Balances				
100	Sum of BOY/EOY Averages		(\$43,685,367)	Sum Lines 205, 303, 401, 503, 603
101	Sum of EOY Values		(\$64,421,528)	Sum col 2, Lines 204, 302, 400, 502, 602
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	
Line	Description	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	
Line	Description	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	
Line	Description	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	
Line	Description	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.

Line	Description of Issue Resulting in Other Regulatory Asset/Liability	Prior Year			Source	Line
		col 1 Prior Year BOY Other Reg Asset/Liability	col 2 Prior Year EOY Other Reg Asset/Liability	col 3 Prior Year Amortization or Regulatory Debit/Credit		
100	Other Regulatory Assets and Liabilities (EOY):			\$0	\$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
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

<u>Line</u>	<u>Description</u>	<u>Value</u>	<u>Source</u>	<u>Line</u>						
200	BOY Unamortized Excess Federal Accumulated Deferred Income Taxes	(567,343,612) only	17-RegAssets-2, L. 110, Col 17 (zero in 2017)	200						
201	EOY Unamortized Excess Federal Accumulated Deferred Income Taxes	(557,630,114) Col 24	17-RegAssets-2, L. 110,	201						
202	Weighted Average ADIT Balance	(562,843,912) Line 217, Col 8		202						
	<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>See Note 1</u>	<u>See Note 2</u>				<u>Col 5 / Tot. Days</u>	<u>= Col 2 * Col 6</u>	<u>Prior Month Col 8 + Col 7</u>		
<u>Line</u>	<u>Year</u>	<u>Future Test Period</u>	<u>Mthly Deferred Tax Amount</u>	<u>Deferred Tax Balance</u>	<u>Days in Month</u>	<u>Number of Days Left in Period</u>	<u>Prorata Percentages</u>	<u>Monthly Prorata Amounts</u>	<u>Annual Accumulated Prorata Calculation</u>	<u>Line</u>
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

Line	DESCRIPTION	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		ADIT Balance Prior to TCIA @ 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			Sum Col 5 to Col 7		
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 BrNet 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	Includes Cost of Removal	(177,951,619)	(177,951,618)	(1)	(1)	0	0	(1)		
202	FERC Fed Method/Life	Includes Cost of Removal	(1,580,569,734)	(947,208,768)	(633,360,965)	(633,360,965)	0	0	(633,360,965)		
203	FERC St Off Method/Life	Includes Cost of Removal	62,793,381	37,361,788	25,431,593	25,431,593	0	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	0		
302	Cost of Removal	TBD	0	0		0	0	0	0		
303	Cost of Removal	TBD	0	0		0	0	0	0		
304							0	0	0		
305							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 St Off 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	(1		

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

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

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	End Bal	Reference	Line
PROTECTED FIXED ASSETS	UNPROTECTED FIXED ASSETS	UNPROTECTED NON FIXED ASSETS	TOTALS		
(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
Input cells are shaded gold

Prior Year: 2020

Network Transmission O&M Expense (Line 100, Col 15)															\$616,258,249		
Source	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Col 14	Col 15		
Line	FERC Account	FERC Account Description	Note 1	Note 1	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		
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	\$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	94.98%	\$0	\$0	\$0	102		
103	561.2	Load Dispatch - Monitor and Operate 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	
104	561.3	Load Dispatch - Transmission Service and Scheduling			\$0			\$0	\$0	\$0	94.98%	\$0	\$0	\$0	104		
105	561.4	Scheduling, System Control and Dispatch Services (CAISO GMC)			\$19,933,393	\$19,933,393		(\$19,933,393)	(\$19,933,393)	\$0	94.98%	\$0	\$0	\$0	105		
106	561.5	Reliability Planning and Standards			\$0			\$0	\$0	\$0	94.98%	\$0	\$0	\$0	106		
107	561.6	Development			\$0			\$0	\$0	\$0	94.98%	\$0	\$0	\$0	107		
108	561.7	Transmission Service Studies			\$0			\$0	\$0	\$0	94.98%	\$0	\$0	\$0	108		
109	561.8	Generation Interconnection Studies			\$0			\$0	\$0	\$0	94.98%	\$0	\$0	\$0	109		
110	562	Reliability Planning and Standards Development Services (CAISO GMC)	\$12,024,360	\$12,024,360	(\$12,024,360)	(\$12,024,360)	(\$12,024,360)	\$0	\$0	\$0	94.98%	\$0	\$0	\$0	110		
111	562.1	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	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	Maintenance of Energy Storage Equipment	\$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	Underground Line Expenses	\$1,007,240	\$1,007,240	\$0	(\$98,000)	(\$98,000)	\$0	\$909,240	\$909,240	100.00%	\$0	\$909,240	\$909,240	\$909,240	114	
115	566	Maintenance of Overhead Lines	\$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	Maintenance of Computer Hardware			\$0			\$0	\$0	\$0	94.98%	\$0	\$0	\$0	116		
117	568	Maintenance of Computer Software	\$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	
118	569.1	Maintenance of Miscellaneous Regional Transmission Plant	\$40,863	\$827,185	\$868,048			\$0	\$40,863	\$827,185	\$868,048	94.98%	\$38,812	\$785,662	\$824,474	118	
119	569.2	Maintenance of Communication Equipment			\$0			\$0	\$0	\$0	94.98%	\$0	\$0	\$0	119		
120	569.3	Maintenance of Miscellaneous Regional Transmission Plant			\$0			\$0	\$0	\$0	94.98%	\$0	\$0	\$0	120		
121	569.4	Maintenance of Station Equipment			\$0			\$0	\$0	\$0	94.98%	\$0	\$0	\$0	121		
122	570	Maintenance of Energy Storage 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	122	
123	570.1	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	123	
124	571	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	124	
125	572	Maintenance of Miscellaneous Regional 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	125
126	573	Maintenance of Miscellaneous Regional Transmission Plant													\$502,981	126	
127																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	Col 1	Col 2	Col 3	Col 4	Col 5 = Col 1+Col 3	Col 6	Col 7 = Col 5 - Col 6	Line	
100	1) Calculation of Total Company Adjusted A&G Expense							100	
101	Acct.	Description	FERC Form 1 Amount	Data Source	FERC Form 2 Amount	Data Source	Total Company Amount	Total Company Amount Excluded	101
102	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
103	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
104	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
105	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
106	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
107	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
108	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
109	927	Franchise Requirements	\$99,830,022	FF1 323, L. 188, col b	FF2 325, L. 261, col b	\$99,830,022	(\$0)	(\$0)	WP_19-AandG 1, L. 806
110	928	Regulatory Commission Expenses	\$0	FF1 323, L. 189, col b	FF2 325, L. 262, col b	\$0	\$0	\$0	See Note 2
111	929	Duplicate Charges	\$0	FF1 323, L. 190, col b	FF2 325, L. 263, col b	\$0	\$0	\$0	See Note 2
112	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
113	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
114	931	Rents	\$0	FF1 323, L. 193, col b	FF2 325, L. 266, col b	\$0	\$0	\$0	See Note 2
115	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
116		Total A&G Expenses:	\$2,488,544,736	FF1 323, L. 197, col b	FF2 325, L. 270, col b	\$0	\$2,488,544,736	\$684,129,853	\$1,804,414,883
117									
200	2) Calculation of Network Transmission A&G Expense								200
201	Based on Labor Factors		Amount	Source					201
202									202
203									203
204									204
205									205
206									206
207									207
208									208
209									209
210	Based on Yearend Plant								210
211									211
212									212
213									213
214	Based on Blended Labor and Plant Factor								214
215									215
216									216
217									217
218									218
219									219
220									220
221									221
300	3) Summary of Total Company Adjustments								300
301	Note 10	Note 3	Note 4	Note 5	Note 6	Note 7	Note 8	Note 9	Note 12
302	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	(\$208,143)	\$19,107
304	921	Office Supplies and Expenses	(\$39,865,725)	\$0	(\$1,585,955)	\$0	(\$38,236,610)	(\$43,160)	\$0
305	922	A&G Expenses Transferred	\$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)	\$200,313
307	924	Property Insurance	\$9,420,565	\$0	\$0	\$0	\$7,783,982	(\$70,863)	\$1,707,446
308	925	Injuries and Damages	(\$267,359,485)	\$0	\$10,184	(\$15,813,602)	(\$514,757,874)	\$223,156,285	\$40,045,522
309	926	Employee Pensions and Benefits	(\$4,574,997)	\$0	(\$3,603,557)	\$341,721	\$558,661	\$0	(\$1,269,806)
310	927	Franchise Requirements	(\$99,830,022)	\$0	\$0	\$0	(\$99,830,022)	\$0	(\$602,016)
311	928	Regulatory Commission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
312	929	Duplicate Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313	930.1	General Advertising Expense	\$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
315	931	Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316	935	Maintenance of General Plant	(\$396,836)	\$0	\$0	\$0	\$0	(\$396,836)	\$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)
									\$41,752,968

Notes:

- 1 The adjustments shown in the Table above are from WP_19-AandG. Sources of adjustments are individual SAP reports by FERC account with detailed descriptions of activity and accounting information.
- 2 FERC Forms 1 balances in accounts 928, 929 and 931 are zero; therefore, these accounts are not shown on WP_19-AandG.
- 3 Remove Officer STIP and STIP for one Director.
- 4 Remove Officer compensation pursuant to CPUC Resolution E-4963 (Dec. 14, 2018).
- 5 Adjust funded plans for PBOPs medical and life, LTD and pension from an accrual to cash basis to the cash contributions to the trust.
- 6 Remove costs PG&E does not seek to recover in TO, such as Intervenor Compensation, MCI Exchange Rights, a portion of Injuries and Damages, and Nuclear Property and Nuclear Liability Liability Insurance.
- 7 Remove Non A&G Costs and other costs, for example Gas LOB costs erroneously recorded in A&G FERC Accounts, Franchise Fee Expense that is a calculation within the Model and amounts recovered separately through CPUC proceedings and balancing/memorandum accounts.
- 8 Remove labor and benefits associated with NP&S activities.
- 9 Remove capital and below-the-line adjustments as appropriate associated with regulatory adjustments described in Notes 3 through 8.
- 10 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
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	Total Electric	Network ET - High	Network ET - Low	Col 5 + Col 6	
<u>NATURAL</u>								
100				Totals	(\$83,174,137)	\$6,557,826	\$3,957,437	\$10,515,263
Sum Lines 201, 301, 401, 501, 601								
200			FF1 300, L. 16, col b	\$733,289				100
201			Acct 450 Total	\$733,289	\$0	\$0	\$0	200
202	450	4500000 Forfeited Discounts		733,289				201
203							\$0	202
204							\$0	203
							\$0	204
<u>Miscellaneous Service Revenues</u>								
300			FF1 300, L. 17, col b	\$7,472,766				300
301			Acct 451 Total	\$7,472,766	\$0	\$0	\$0	301
302	451	4510000 Miscellaneous Service Revenues		1,455,932			\$0	302
303	451	4510007 NRD Revenue Other		1,429,251			\$0	303
304	451	4510040 Miscellaneous Service Electric Customer Fund Management - RES		3,034,496			\$0	304
305	451	4510041 Miscellaneous Service Electric Customer Fund Management Non-RES		966,915			\$0	305
306	451	4510043 Miscellaneous Service Revenues - Reimbursable		582,412			\$0	306
307	451	4510005 Misc Electric Service Revenue Protection		\$3,760			\$0	307
308							\$0	308
<u>Sales of Water and Water Power</u>								
400			FF1 300, L. 18, col b	\$4,720,958				400
401			Acct 453 Total	\$4,720,958	\$0	\$0	\$0	401
402	453	4530000 Sales of Water and Water Power		4,720,958				402
403							\$0	403
404							\$0	404
<u>Rents</u>								
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	501
502	454	4540010 Rent from Electric Property		44,453,577	\$3,030,975	\$3,392,103	\$6,423,078	502
503	454	4540012 New Revenue Development Rent		48,828,456			\$0	503
504	454	4540013 New Revenue Development Fee Revenue		4,881,884			\$0	504
505							\$0	505
506							\$0	506
<u>Other Electric Revenue</u>								
600			FF1 300, L. 21-22, col b	(\$194,265,066)				600
601			Acct 456 Total	(\$194,265,066)	\$3,526,851	\$565,334	\$4,092,185	601
602	456	4560099 Other Electric Revenues		63,723,129			\$0	602
603	456	MCI Rights-of-Way (B)		650,161			\$0	603
604	456	4560050 Recreation Facilities Revenue		523,630			\$0	604
605	456	4560070 Timber Sales - Utility		39,832			\$0	605
606	456	4560014 Other Revenue - Affiliate		71,012			\$0	606
607	456	4560022 Revenue Damage Claims Electric		2,382,664			\$0	607
608	456	4560093 Mobile Home Park Electric		5,328			\$0	608
609	456	4560091 NEBS TCRA		32,208,380			\$0	609
610	456	4560098 New Revenue Development - Electric Revenue		52,107,815			\$0	610
611	456	4560000 Unbilled Electric Revenue		70,574,259			\$0	611
612	456	4560001 Reimbursed Electric Revenue		39,784,410	\$739,082	\$565,334	\$1,304,416	612
613	456	4560002 Reimbursed Electric Revenue Joint Poles		\$0			\$0	613
614	456	4560003 Reimbursed Electric Revenue Customer Care and Billing (CC&B)		13,757,318			\$0	614
615	456	4560095 Other Electric Revenue - Calif Department of Water & Resources (DWR)		(416,607,371)			\$0	615
616	456	4560005 Reimbursed Electric Revenue - CPUC		(56,360,402)			\$0	616
617	456	9414000 Other Utility Operating Income		-			\$0	617
618	456.1	4561000 Other Transmission Revenue - Wheeling		2,874,769	\$2,787,769		\$2,787,769	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
Input cells are shaded gold

Prior Year: 2020

Total NP&S Electric Transmission Revenues and Expenses

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
100	NP&S Transmission Revenue	\$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

<u>Line</u>	<u>Product Line</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Line</u>
		Note 1	Note 2	Col 1 - Col 2	Note 3 Adjusted	
200	Total	\$52,156,341	\$16,684,049	\$35,472,292	\$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 %

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
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

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
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
Input cells are shaded gold

Prior Year: 2020

1) Accumulated Deferred Income Taxes											
Col 1	Col 2	Col 3	Col 4	Col 5	Col 6						
Line	Description	Values for Inputs to Sch.1- BaseTRR	Values for Inputs to Sch.3- 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) * (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											
Line	Description	For Inputs to Sch.1-BaseTRR	For Inputs to Sch.3-True- upTRR	Source	Notes	Line					
300	Calculation of Cost of Capital Rate										
301	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			
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	Col 9 Prior Mth + Col 8 Current Mth	
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	335	91.78%	(\$143,594)	\$26,273,099	401
402	February	2020	(\$156,453)	\$26,103,787		28	307	84.11%	(\$131,592)	\$26,141,507	402
403	March	2020	(\$156,453)	\$25,947,334		31	276	75.62%	(\$118,304)	\$26,023,203	403
404	April	2020	(\$156,453)	\$25,790,881		30	246	67.40%	(\$105,445)	\$25,917,758	404
405	May	2020	(\$156,453)	\$25,634,428		31	215	58.90%	(\$92,157)	\$25,825,600	405
406	June	2020	(\$156,453)	\$25,477,975		30	185	50.68%	(\$79,298)	\$25,746,302	406
407	July	2020	(\$156,453)	\$25,321,521		31	154	42.19%	(\$66,010)	\$25,680,292	407
408	August	2020	(\$156,453)	\$25,165,068		31	123	33.70%	(\$52,723)	\$25,627,569	408
409	September	2020	(\$156,453)	\$25,008,615		30	93	25.48%	(\$39,863)	\$25,587,706	409
410	October	2020	(\$156,453)	\$24,852,162		31	62	16.99%	(\$26,576)	\$25,561,130	410
411	November	2020	(\$156,453)	\$24,695,709		30	32	8.77%	(\$13,716)	\$25,547,414	411
412	December	2020	(\$156,453)	\$24,539,256		31	1	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 Transmision 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
Input cells are shaded gold

Prior Year: 2020

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

Rate Year: 2022

<u>Line</u>	<u>Col 1</u> Rate Year HV <u>Plant Allocator</u>	<u>Col 2</u> Rate Year LV <u>Plant Allocator</u>	<u>Col 3</u> <u>Reference</u>	<u>Line</u>
1	43.13%	56.87%	24-Allocators, L. 133 and 134	1
Rate Base				
<u>Line</u>	<u>Description</u>	<u>High Voltage</u>	<u>Low Voltage</u>	<u>Total</u>
	<u>Plant</u>			<u>Reference</u>
100	Transmission Plant	\$5,968,876,646	\$7,803,538,301	\$13,772,414,947 7-PlantInService, L. 212 and 312, col 13
101	Common + General + Intangible Plant	\$547,963,060	\$745,743,054	\$1,293,706,115 7-PlantInService, L. 701, col 2 and col 3
102	Abandoned Plant	(\$2,219,481)	(\$2,129,887)	(\$4,349,368) 8-AbandonedPlant, Col 11, Lines 100 and 101
103	Total Plant	\$6,514,620,225	\$8,547,151,468	\$15,061,771,694 Sum of Lines 100 to 102
	<u>Working Capital</u>			
104	Materials and Supplies	\$35,233,114	\$46,062,764	\$81,295,879 13-WorkCap, L. 112, col 3 and col 4
105	Prepayments	\$32,767,132	\$43,206,742	\$75,973,874 Line 1 * 13-WorkCap, L. 217, col 5
106	Cash Working Capital	\$38,736,414	\$50,957,944	\$89,694,358 (Line 200 + Line 201) / 10
107	Total Working Capital	\$106,736,661	\$140,227,450	\$246,964,111 Sum of Lines 104 to 106
	<u>Accumulated Depreciation Reserve</u>			
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
109	Common + General + Intangible Depreciation Reserve	(\$192,591,293)	(\$248,413,178)	(\$441,004,471) 10-AccDep, L. 701 , col 2 and col 3
110	Total Accumulated Depreciation Reserve	(\$1,619,284,932)	(\$2,077,245,375)	(\$3,696,530,307) Line 108 + Line 109
	<u>111 Accumulated Deferred Income Taxes</u>			
112	Customer Advances	(\$873,502,282)	(\$1,151,800,126)	(\$2,025,302,408) Line 1 * 1-BaseTRR, L. 111c
113	Accrued Vacation	(\$86,621,301)	(\$114,218,849)	(\$200,840,151) Line 1 * 1-BaseTRR, L. 112
114	Other Regulatory Assets or Liabilities	(\$27,784,666)	(\$36,636,862)	(\$64,421,528) Line 1 * 1-BaseTRR, L. 113
		\$0	\$0	\$0 Line 1 * 1-BaseTRR, L. 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
Prior Year Transmission Revenue Requirement				
<u>Line</u>	<u>Description</u>	<u>High Voltage</u>	<u>Low Voltage</u>	<u>Total</u>
				<u>Reference</u>
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)
201	A&G Expense	\$121,058,109	\$159,627,225	\$280,685,333 Line 1 * 1-BaseTRR, L. 501
202	Network Upgrade Interest Expense	\$2,759,357	\$3,638,488	\$6,397,845 Line 1 * 1-BaseTRR, L. 502
				11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101,
203	Depreciation Expense (incl. Common + General + Intangible)	\$210,182,411	\$280,501,370	\$490,683,781 col 13 + L. 500, Col 3)
204	Depreciation rate adjustment	(\$8,716,160)	(\$11,493,129)	(\$20,209,290) Line 1 * 1-BaseTRR, L. 504
205	Abandoned Plant Amortization Expense	\$15,862,728	\$15,222,397	\$31,085,124 8-AbandonedPlant, Col 7, Lines 100 and 101
				(Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-
206	Return on Capital	\$271,108,821	\$358,456,737	\$629,565,558 AbandonedPlant, L. 100 and L. 101, col 11)
207	Other Taxes	\$51,201,711	\$67,514,577	\$118,716,287 Line 1 * 1-BaseTRR, L. 507
208	Income Taxes	\$77,105,372	\$101,671,145	\$178,776,517 Line 1 * 1-BaseTRR, L. 508
209	Revenue Credits	(\$6,557,826)	(\$3,957,437)	(\$10,515,263) 20-RainRevenueCredits, L. 100, col 5 and col 6
210	NP&S Credit	(\$6,405,086)	(\$8,445,747)	(\$14,850,833) Line 1 * 1-BaseTRR, L. 510
211	Amortization and Regulatory Debits/Credits	\$0	\$0	\$0 Line 1 * 1-BaseTRR, L. 511
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
213	Total SFGR Tax and Franchise Fees	\$7,476,996	\$9,875,146	\$17,352,142 Line 212 * (1-BaseTRR, L. 513 + L. 514)
214	ITRR	\$146,208,768	\$192,790,885	\$338,999,653 Line 1 * 1-BaseTRR, L. 601
215	True-up Adjustment	\$58,713,915	\$77,420,169	\$136,134,084 Line 1 * 1-BaseTRR, L. 602
216	Wholesale Base TRRs	\$1,206,305,147	\$1,592,774,041	\$2,799,079,188 Sum of Lines 212 to Line 215
217	Wholesale TRBAA	(\$103,688,493)	(\$63,075,183)	(\$166,763,676) ER21-2980-000
218	Standby Revenue Credit	(\$2,855,348)	(\$3,765,062)	(\$6,620,410) Negative, Line 1 * (29-RetailRates-1, L. 118, col (A) * 50%
219	Total Wholesale TRRs	\$1,099,761,306	\$1,525,933,796	\$2,625,695,102 Sum of Lines 216 to Line 218

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

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

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

Calculation of Gross Load at the CAISO Interface (Area Out)
Input cells are shaded gold

Rate Year: 2022

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

<u>Line</u>	<u>Code</u>	<u>Class Name</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		
			Note 1 Adjusted 12-CP Cost Allocation	Note 2 Forecast Billing Determinants	= col 1/col 2 Billing Units	Retail Rate	Billing Units		
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.				
Line	Code	Class Name	Col 1 Note 1 Recorded Avg. 5-Year Historical (kWh)	Col 2 Note 2 Forecast Sales (kWh)	Col 3 Note 3 Recorded Avg. 5-Year Historical (kW)	Col 4 = (col 2/col 1) * col 3 Coincident Demands Scaled to (kW)	Col 5 Note 4 Demand Loss Factors	Col 6 = col 4 * col 5 Coincident Demands (adjusted for losses) (kW)	Col 7 = col 6 / sum col 6 Percent of Coin. Peak (w/losses)	Col 8 Adjusted Cost Alloc. Factors (w/standby) scale to 100%	Col 9 = col 7 * TRR Adjusted 12-CP Cost Allocation (\$)	Line
100	RES-	Residential	28,524,303,577 MARL Sales: 165,949	27,944,371,487	71,965,057	70,501,925	1.13848	80,264,990	47.79%	47.56%	\$1,337,618,422	100
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.