Revised Cancelling Revised

Cal. P.U.C. Sheet No. Cal. P.U.C. Sheet No. 43444-E

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ELECTRIC PRELIMINARY STATEMENT PART GR Sheet 1 GREEN TARIFF SHARED RENEWABLES BALANCING ACCOUNT (GTSRBA)

GR. Green Tariff Shared Renewables Balancing Account (GTSRBA)

PURPOSE: The purpose of the Green Tariff Shared Renewables Balancing Account (GTSRBA) is to track revenues received and actual expenses incurred to procure renewable generation resources for customers participating in the Green Tariff Shared Renewables (GTSR) Program, taking service under the Green Tariff Rate (Schedule E-GT) and the Enhanced Community Renewable Rate (Schedule E-ECR). APPLICABILITY: The GTSRBA shall apply to all bundled customer electric rate schedules and contracts for service under schedule E-GT and E-ECR, except for those

schedules or contracts specifically excluded by the Commission. REVISION DATES: Pursuant to Decision 15-01-051, the revision dates applicable to the

E-GT and E-ECR and disposition of the balance in the GTSRBA shall be determined i) through the advice letter process or ii) through an Application. See Section 6 below for additional detail regarding disposition of the balance in the GT Subaccount.

RATES: The GTSRBA rates for the E-GT and E-ECR are included in the effective rates 4. (T) set forth in each rate schedule.

ACCOUNTING PROCEDURE: The GTSRBA consists of the following subaccounts: (T)

The "GT Subaccount" is a two-way subaccount that records the revenues and costs associated with customers participating in the GT-Program. At the end of each calendar year, expenses attributable to over-delivery of renewable resources procured to serve participating customers in excess of the program subscription or as a result of program under-subscription will be transferred to the Energy Resource Recovery Account (ERRA).

The "ECR Subaccount" is a two-way subaccount that records the revenues and costs associated with customers participating in an ECR-Program. As new ECR Projects come-on line, PG&E will apply the accounting procedures in this subaccount and segregate the activity by facility.

A. GT Subaccount

The following entries shall be made each month, or as applicable, excluding the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:

A credit entry equal to the revenue from the E-GT Solar Charge rate. (T))/(D)

A credit entry equal to revenue from the E-GT Program Charge and PCIA rates, excluding the marketing and administrative component of the program charge rate.

A debit or credit entry to reflect the solar generation expense associated with the interim pool of renewable resources used to support the GTSR Program, if applicable, equal to the Solar Charge rate associated with these resources, multiplied by the kWh delivered under the program to E-GT customers for the month.

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5439-E Advice 15-01-051 Decision

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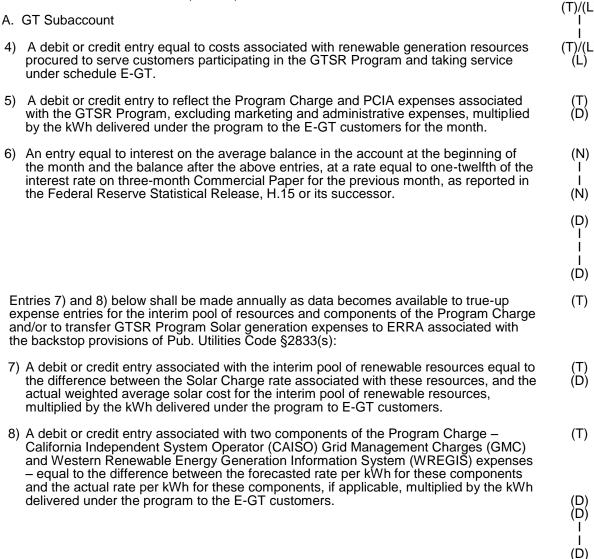
ELECTRIC PRELIMINARY STATEMENT PART GR

Sheet 2

GREEN TARIFF SHARED RENEWABLES BALANCING ACCOUNT (GTSRBA)

GR. Green Tariff Shared Renewables Balancing Account (GTSRBA) (Cont'd.)

5. ACCOUNTING PROCEDURE: (Cont'd.)



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ELECTRIC PRELIMINARY STATEMENT PART GRS GREEN TARIFF SHARED RENEWABLES BALANCING ACCOUNT (GTSRBA)

GR. Green Tariff Shared Renewables Balancing Account (GTSRBA) (Cont'd.)

5. ACCOUNTING PROCEDURE: (Cont'd.)

B. ECR Subaccount

The following entries will be made at the end of each month, or as applicable, excluding the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:

- 1) A credit entry equal to revenue from the E-ECR Program Charge and PCIA rates, excluding the marketing and administrative component of the program charge rate.
- 2) A debit or credit entry to reflect Program Charge and PCIA costs associated with the GTSR Program, excluding marketing and administrative expenses, for customers taking service under Schedule E-ECR, equal to the Program Charge rate, multiplied by the subscription level of the customer on a kWh basis where the subscription level is determined to be equal to the amount of energy generated at the Enhanced Community Renewables facility multiplied by the proportional share of the customer's subscription level on a monthly basis.
- 3) An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

The following entry shall be made annually as data becomes available to true-up expense entries for components of the Program Charge.

4) A debit or credit entry associated with two components of the Program Charge –CAISO GMC and WREGIS expenses – equal to the difference between the forecasted rate per kWh for these components and the actual rate per kWh for these components, if applicable, multiplied by the subscription level in kWh delivered to the E-ECR customers.

6. DISPOSITION

a. Disposition of the GTSRBA balance attributable to Accounting Procedure 5.A.4): At the end of each calendar year, expenses attributable to over-delivery of renewable resources procured to serve customers taking service under schedule E-GT that is in excess of the program subscription or as a result of program under-subscription, will be transferred to or from the Energy Resource Recovery Account (ERRA).

b. Disposition of the GTSRBA balance excluding amounts attributable to Accounting
 Procedure 5.A.4) will be determined through a) the advice letter process or b) through
 an Application.