



ELECTRIC PRELIMINARY STATEMENT PART II Sheet 1 (N)
ESSENTIAL USAGE STUDY EXPENDITURE BALANCING ACCOUNT (EUSEBA) (N)

II. ESSENTIAL USAGE STUDY EXPENDITURE BALANCING ACCOUNT (EUSEBA) (N)

1. **PURPOSE:** The purpose of the Essential Usage Study Expenditure Balancing Account (EUSEBA) is to record and track authorized revenue requirements compared to actual incurred expenses associated with the Essential Usage Study (EUS) required to be implemented pursuant to decision (D.) 20-09-021. The EUSEBA is a one-way balancing account consisting of two sub-accounts, which separately tracks the Essential Usage Study and the portion of the study allocated for the EUS Enhanced Web Tool (Enhanced Web Tool). Costs may not exceed PG&E's prorata portion of the total EUS revenue requirement, defined as 45% of \$845,054 or \$380,274. Of the total EUS revenue requirement, \$120,000, or \$54,000 of PG&E's 45% prorata portion, is designated for the Enhanced Web Tool. (N)
2. **APPLICABILITY:** The EUSEBA shall apply to all electric customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances of the Essential Usage Study Sub-account and the Enhanced Web Tool Sub-account will be in the distribution component of rates through the Distribution Revenue Adjustment Mechanism (DRAM) as part of PG&E's Annual Electric True-up (AET) advice letter filing.
4. **RATES:** The EUSEBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The EUSEBA consists of two sub-accounts:

The Essential Usage Study Sub-Account records and tracks the authorized revenue requirement compared to actual incurred expenses for the "Base Deliverable" as described in D.20-09-021, the collection of additional data from existing RASS participants, and additional qualitative interviews of RASS participants. Disposition of any over-collected balance associated with the EUS project will be upon completion of those activities and the submission of the final EUS report.

The Enhanced Web Tool Sub-Account records and tracks the authorized revenue requirement compared to actual incurred expenses for the Enhanced Web Tool. Disposition of any over-collected balance associated with the Enhanced Web Tool project will be upon completion of those activities.

A. The Essential Usage Study Sub-Account

The following entries will be made each month, or as applicable, net of Revenue Fees and uncollectibles (RF&U):

 1. A credit entry equal to PG&E's prorata portion of the authorized EUS related revenue requirement over the period when the authorized revenue requirement begins and the completion of the schedule of activities. A corresponding debit entry is included in the DRAM, which includes an allowance for RF&U;
 2. A debit entry equal to the incurred expenses;
 3. A debit to transfer the balance or amounts to the DRAM for true-up in rates; and (N)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART II Sheet 2 (N)
ESSENTIAL USAGE STUDY EXPENDITURE BALANCING ACCOUNT (EUSEBA) (N)

IL. ESSENTIAL USAGE STUDY EXPENDITURE BALANCING ACCOUNT (EUSEBA) (N)

5. ACCOUNTING PROCEDURE: The EUSEBA consists of two sub-accounts (Cont'd): (N)

A. The Essential Usage Study Sub-Account (Cont'd)

- 4. An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account after the above entries, at a rate equal to one-twelfth 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.

B. The Enhanced Web Tool Sub-Account

The following entries will be made each month, or as applicable, net of RF&U:

- 1. A credit entry equal to PG&E's prorata portion of the authorized Enhanced Web Tool related revenue requirement over the period when the authorized revenue requirement begins and the completion of the schedule of activities. A corresponding debit entry is included in the DRAM, which includes an allowance for RF&U;
- 2. A debit entry equal to the incurred expenses;
- 3. A debit to transfer the balance or amounts to the DRAM for true-up in rates; and
- 4. An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account after the above entries, at a rate equal to one-twelfth 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.

(N)