

Application: 23-12-001
(U 39 M)
Exhibit No.: _____
Date: December 1, 2023
Witness(es): Various

PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
PREPARED TESTIMONY
WORKPAPERS SUPPORTING CHAPTER 8



PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS

WORKPAPERS SUPPORTING
CHAPTER 8 - CUSTOMER CARE MEMORANDUM ACCOUNTS

TABLE OF CONTENTS

Subject	Page No.
<u>Capital Workpapers</u>	
California Consumer Privacy Act Memorandum Account (CCPAMA)	WP 8-1
<u>Expense Workpapers</u>	
California Consumer Privacy Act Memorandum Account (CCPAMA)	WP 8-3
COVID-19 Pandemic Protections Memorandum Account (CPPMA)	WP 8-4
Disconnections Memorandum Account (DMA)	WP 8-5
Emergency Consumer Protections Memorandum Account (ECPMA)	WP 8-6
Percentage of Income Payment Plan Memorandum Account (PIPPMA)	WP 8-7

Joseph Au

Witness Name

Lauren Cunningham

Witness Name

Lorenzo Hagos

Witness Name

La Keisha Stewart

Witness Name

December 1, 2023

Date

PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 08 - CUSTOMER CARE MEMORANDUM ACCOUNTS
Capital Cost Element Detail
(In Thousands of Dollars)

Line No	CEMA Event	CE Mjr Resource Grp	Cost Element	Cost Element Description	2021	2022	2023	Total
1	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/5001230	Consulting Services - Engineering		5		5
2	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/5001240	Consulting Services - Computer		7,619		7,619
3	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/5590114	Contractor Activity Charges		-		-
4	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603545	Applications Consulting Journeyman		1		1
5	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603560	IT Software Development tier 3		3		3
6	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603565	IT Analyze, Plan, Mtce, etc. Tier 1		0		0
7	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603566	IT Analyze, Plan, Mtce, etc. Tier 2		93		93
8	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603567	IT Analyze, Plan, Mtce, etc. Tier 3		74		74
9	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603569	IT Analyze, Plan, Mtce, etc. Tier 5		2		2
10	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603574	CON User Support Apps 2		4		4
11	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603792	IT Consulting Proj Mgmt 1		1		1
12	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603808	IT Analyze, Plan, Mtce, etc. Tier 10		3		3
13	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603809	ISTS Con Opr & Maint Apps 11		0		0
14	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603812	IT Consulting Proj Mgmt 7		3		3
15	California Consumer Privacy Act MA (CCPAMA)	Labor External Total				7,807		7,807
16	California Consumer Privacy Act MA (CCPAMA)	Labor Internal	PGE1/6010100	Paid Time Off		30		30
17	California Consumer Privacy Act MA (CCPAMA)	Labor Internal	PGE1/6010111	Indirect Labor - IT		55		55
18	California Consumer Privacy Act MA (CCPAMA)	Labor Internal	PGE1/6010119	Operation Mgmt & Support - IT		21		21
19	California Consumer Privacy Act MA (CCPAMA)	Labor Internal	PGE1/6608193	Hours - Straight Time		177		177
20	California Consumer Privacy Act MA (CCPAMA)	Labor Internal	PGE1/6608194	Hours - Overtime		1		1
21	California Consumer Privacy Act MA (CCPAMA)	Labor Internal Total				284		284
22	California Consumer Privacy Act MA (CCPAMA)	Other	PGE1/5006310	Cash Discount earned		(176)		(176)
23	California Consumer Privacy Act MA (CCPAMA)	Other	PGE1/5590030	AFUDC-Borrowed		122		122
24	California Consumer Privacy Act MA (CCPAMA)	Other	PGE1/5590031	AFUDC-Equity		326		326
25	California Consumer Privacy Act MA (CCPAMA)	Other	PGE1/6010050	Capitalized A&G		68		68
26	California Consumer Privacy Act MA (CCPAMA)	Other	PGE1/6010112	Building Service Overhead		12		12
27	California Consumer Privacy Act MA (CCPAMA)	Other	PGE1/6010113	IT Device OH		19		19
28	California Consumer Privacy Act MA (CCPAMA)	Other	PGE1/6010120	Benefits OH		49		49
29	California Consumer Privacy Act MA (CCPAMA)	Other	PGE1/6010121	Payroll Taxes OH		18		18
30	California Consumer Privacy Act MA (CCPAMA)	Other Total				437		437
31	California Consumer Privacy Act MA (CCPAMA)					-	8,529	- 8,529
32						-	-	-
33						-	-	-
34	Total, Excluding Cap A&G, E&Y Recommendation					-	8,529	- 8,529

Less: Adjustment to remove Cap A&G (Cost Element 6010050)
Less: Adjustment to remove E&Y Recommendation

PACIFIC GAS AND ELECTRIC COMPANY
2022 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 08 - CUSTOMER CARE MEMORANDUM ACCOUNTS
Capital Summary
(In Thousands of Dollars)

California Consumer Privacy Act MA (CCPAMA)	2021	2022	2023	Total
Gross Capital Expenditures	-	8,529	-	8,529
LESS: Capitalized A&G	-	-	-	-
LESS: E&Y Recommendation	-	-	-	-
Net Capital Expenditures	-	8,529	-	8,529
LESS: Removal Costs	-	-	-	-
Capital Additions	-	8,529	-	8,529

PACIFIC GAS AND ELECTRIC COMPANY
2022 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 08 - CUSTOMER CARE MEMORANDUM ACCOUNTS
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	Memorandum Account	Cost Element Major Resource Group	Cost Element	Cost Element Description	2022	Grand Total
1	California Consumer Privacy Act MA (CCPAMA)	Contract	PGE1/5490000	Contracts	7	7
2	California Consumer Privacy Act MA (CCPAMA)	Contract	PGE1/5490100	Software Licenses	972	972
3	California Consumer Privacy Act MA (CCPAMA)	Contract	PGE1/5490110	Hardware/Software Maintenance Contracts	269	269
4	California Consumer Privacy Act MA (CCPAMA)	Contract Total			1,248	1,248
5	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/5001240	Consulting Services - Computer	5,919	5,919
6	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/5400000	Staff Augmentation - Labor	43	43
7	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/5490200	Outside Attorney Fees	109	109
8	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603546	Applications Consulting	18	18
9	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603547	Applications Consulting Project Manager	14	14
10	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603560	IT Software Development tier 3	0	0
11	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603566	IT Analyze, Plan, Mtce, etc. Tier 2	8	8
12	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603567	IT Analyze, Plan, Mtce, etc. Tier 3	224	224
13	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603568	IT Analyze, Plan, Mtce, etc. Tier 4	11	11
14	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603792	IT Consulting Proj Mgmt 1	0	0
15	California Consumer Privacy Act MA (CCPAMA)	Labor External	PGE1/6603812	IT Consulting Proj Mgmt 7	0	0
16	California Consumer Privacy Act MA (CCPAMA)	Labor External Total			6,345	6,345
17	California Consumer Privacy Act MA (CCPAMA)	Labor Internal	PGE1/6010100	Paid Time Off	79	79
18	California Consumer Privacy Act MA (CCPAMA)	Labor Internal	PGE1/6010110	Indirect Labor - Cust Care	93	93
19	California Consumer Privacy Act MA (CCPAMA)	Labor Internal	PGE1/6010111	Indirect Labor - IT	5	5
20	California Consumer Privacy Act MA (CCPAMA)	Labor Internal	PGE1/6603000	Administration	0	0
21	California Consumer Privacy Act MA (CCPAMA)	Labor Internal	PGE1/6603013	Project Management Services	2	2
22	California Consumer Privacy Act MA (CCPAMA)	Labor Internal	PGE1/6603076	Management Services	908	908
23	California Consumer Privacy Act MA (CCPAMA)	Labor Internal	PGE1/6603756	Contact Center Operations Minute	469	469
24	California Consumer Privacy Act MA (CCPAMA)	Labor Internal	PGE1/6603783	Bill, Print, Mail Service	0	0
25	California Consumer Privacy Act MA (CCPAMA)	Labor Internal	PGE1/6608193	Hours - Straight Time	23	23
26	California Consumer Privacy Act MA (CCPAMA)	Labor Internal Total			1,581	1,581
27	California Consumer Privacy Act MA (CCPAMA)	Other	PGE1/5006310	Cash Discount earned	(63)	(63)
28	California Consumer Privacy Act MA (CCPAMA)	Other	PGE1/5510010	Postage	0	0
29	California Consumer Privacy Act MA (CCPAMA)	Other Total			(62)	(62)
30	California Consumer Privacy Act MA (CCPAMA) Total				9,112	9,112

PACIFIC GAS AND ELECTRIC COMPANY
2022 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 08 - CUSTOMER CARE MEMORANDUM ACCOUNTS
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	Memorandum Account	Cost Element Major Resource Group	Cost Element	Cost Element Description	2022	Grand Total
1	COVID19 Pandemic Protections Memo Account (CPPMA)	Contract	PGE1/5490000	Contracts	222	222
2	COVID19 Pandemic Protections Memo Account (CPPMA)	Contract	PGE1/5490110	Hardware/Software Maintenance Contracts	14	14
3	COVID19 Pandemic Protections Memo Account (CPPMA)	Contract Total			236	236
4	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/5001240	Consulting Services - Computer	1	1
5	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/5590114	Contractor Activity Charges	(3)	(3)
6	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603545	Applications Consulting Journeyman	130	130
7	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603559	IT Software Development tier 2	4	4
8	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603560	IT Software Development tier 3	16	16
9	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603563	CON Develop & Enhance Apps	5	5
10	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603565	IT Analyze, Plan, Mtce, etc. Tier 1	1	1
11	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603566	IT Analyze, Plan, Mtce, etc. Tier 2	1	1
12	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603567	IT Analyze, Plan, Mtce, etc. Tier 3	33	33
13	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603568	IT Analyze, Plan, Mtce, etc. Tier 4	141	141
14	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603569	IT Analyze, Plan, Mtce, etc. Tier 5	22	22
15	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603570	CON Operate & Maint. Apps	-	-
16	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603572	CON Project Management-Apps	206	206
17	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603574	CON User Support Apps 2	2	2
18	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603576	CON User Support Apps 4	52	52
19	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603710	IT Analyze, Plan, Mtce, etc. Tier 6	8	8
20	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603793	IT Consulting Proj Mgmt 2	33	33
21	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603795	IT Consulting Proj Mgmt 4	48	48
22	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603800	IT Software Development tier 9	7	7
23	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603807	IT Analyze, Plan, Mtce, etc. Tier 9	7	7
24	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603808	IT Analyze, Plan, Mtce, etc. Tier 10	8	8
25	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603809	ISTS Con Opr & Maint Apps 11	44	44
26	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External	PGE1/6603810	ISTS Con Opr & Maint Apps 12	2	2
27	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor External Total			767	767
28	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor Internal	PGE1/6010100	Paid Time Off	25	25
29	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor Internal	PGE1/6010110	Indirect Labor - Cust Care	14	14
30	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor Internal	PGE1/6010111	Indirect Labor - IT	24	24
31	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor Internal	PGE1/6603000	Administration	2	2
32	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor Internal	PGE1/6603013	Project Management Services	64	64
33	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor Internal	PGE1/6603016	Customer Billing/Collection	35	35
34	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor Internal	PGE1/6603076	Management Services	35	35
35	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor Internal	PGE1/6603085	Marketing Services	103	103
36	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor Internal	PGE1/6603736	Customer Energy Efficiency Mgmt	22	22
37	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor Internal	PGE1/6603756	Contact Center Operations Minute	1,314	1,314
38	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor Internal	PGE1/6603783	Bill, Print, Mail Service	121	121
39	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor Internal	PGE1/6608193	Hours - Straight Time	64	64
40	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor Internal	PGE1/6608197	Printing & Bill Manual Letter	10	10
41	COVID19 Pandemic Protections Memo Account (CPPMA)	Labor Internal Total			1,835	1,835
42	COVID19 Pandemic Protections Memo Account (CPPMA)	Materials	PGE1/5300300	Printed Matls, Signs, Off Suppl & Furn	28	28
43	COVID19 Pandemic Protections Memo Account (CPPMA)	Materials	PGE1/6010000	Material Burden	0	0
44	COVID19 Pandemic Protections Memo Account (CPPMA)	Materials Total			28	28
45	COVID19 Pandemic Protections Memo Account (CPPMA)	Other	PGE1/5006310	Cash Discount earned	(3)	(3)
46	COVID19 Pandemic Protections Memo Account (CPPMA)	Other	PGE1/5200531	Employee Training	0	0
47	COVID19 Pandemic Protections Memo Account (CPPMA)	Other	PGE1/5510010	Postage	644	644
48	COVID19 Pandemic Protections Memo Account (CPPMA)	Other	PGE1/5510020	Telephone	0	0
49	COVID19 Pandemic Protections Memo Account (CPPMA)	Other	PGE1/6010122	Minor Material OH	2	2
50	COVID19 Pandemic Protections Memo Account (CPPMA)	Other Total			643	643
51	COVID19 Pandemic Protections Memo Account (CPPMA) Total				3,509	3,509

PACIFIC GAS AND ELECTRIC COMPANY
2022 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 08 - CUSTOMER CARE MEMORANDUM ACCOUNTS
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	Memorandum Account	Cost Element Major Resource Group	Cost Element	Cost Element Description	2022	Grand Total
1	Disconnections Memo Account (DMA)	Contract	PGE1/5490000	Contracts	84	84
2	Disconnections Memo Account (DMA)	Contract	PGE1/5490100	Software Licenses	2	2
3	Disconnections Memo Account (DMA)	Contract	PGE1/5490110	Hardware/Software Maintenance Contracts	5	5
4	Disconnections Memo Account (DMA)	Contract Total			91	91
5	Disconnections Memo Account (DMA)	Labor External	PGE1/5001230	Consulting Services - Engineering	(5)	(5)
6	Disconnections Memo Account (DMA)	Labor External	PGE1/5001240	Consulting Services - Computer	83	83
7	Disconnections Memo Account (DMA)	Labor External	PGE1/5590114	Contractor Activity Charges	-	-
8	Disconnections Memo Account (DMA)	Labor External	PGE1/6603559	IT Software Development tier 2	8	8
9	Disconnections Memo Account (DMA)	Labor External	PGE1/6603560	IT Software Development tier 3	52	52
10	Disconnections Memo Account (DMA)	Labor External	PGE1/6603563	CON Develop & Enhance Apps	45	45
11	Disconnections Memo Account (DMA)	Labor External	PGE1/6603565	IT Analyze, Plan, Mtce, etc. Tier 1	3	3
12	Disconnections Memo Account (DMA)	Labor External	PGE1/6603566	IT Analyze, Plan, Mtce, etc. Tier 2	3	3
13	Disconnections Memo Account (DMA)	Labor External	PGE1/6603567	IT Analyze, Plan, Mtce, etc. Tier 3	210	210
14	Disconnections Memo Account (DMA)	Labor External	PGE1/6603568	IT Analyze, Plan, Mtce, etc. Tier 4	46	46
15	Disconnections Memo Account (DMA)	Labor External	PGE1/6603569	IT Analyze, Plan, Mtce, etc. Tier 5	50	50
16	Disconnections Memo Account (DMA)	Labor External	PGE1/6603572	CON Project Management-Apps	44	44
17	Disconnections Memo Account (DMA)	Labor External	PGE1/6603576	CON User Support Apps 4	3	3
18	Disconnections Memo Account (DMA)	Labor External	PGE1/6603710	IT Analyze, Plan, Mtce, etc. Tier 6	4	4
19	Disconnections Memo Account (DMA)	Labor External	PGE1/6603792	IT Consulting Proj Mgmt 1	5	5
20	Disconnections Memo Account (DMA)	Labor External	PGE1/6603793	IT Consulting Proj Mgmt 2	16	16
21	Disconnections Memo Account (DMA)	Labor External	PGE1/6603795	IT Consulting Proj Mgmt 4	13	13
22	Disconnections Memo Account (DMA)	Labor External	PGE1/6603803	ISTS Con Dev & Enhance Apps 12	29	29
23	Disconnections Memo Account (DMA)	Labor External	PGE1/6603808	IT Analyze, Plan, Mtce, etc. Tier 10	41	41
24	Disconnections Memo Account (DMA)	Labor External	PGE1/6603809	ISTS Con Opr & Maint Apps 11	58	58
25	Disconnections Memo Account (DMA)	Labor External	PGE1/6603812	IT Consulting Proj Mgmt 7	13	13
26	Disconnections Memo Account (DMA)	Labor External Total			720	720
27	Disconnections Memo Account (DMA)	Labor Internal	PGE1/6010100	Paid Time Off	293	293
28	Disconnections Memo Account (DMA)	Labor Internal	PGE1/6010110	Indirect Labor - Cust Care	292	292
29	Disconnections Memo Account (DMA)	Labor Internal	PGE1/6010111	Indirect Labor - IT	72	72
30	Disconnections Memo Account (DMA)	Labor Internal	PGE1/6010118	Operation Mgmt & Support - Cust Care	140	140
31	Disconnections Memo Account (DMA)	Labor Internal	PGE1/6603000	Administration	3	3
32	Disconnections Memo Account (DMA)	Labor Internal	PGE1/6603013	Project Management Services	6	6
33	Disconnections Memo Account (DMA)	Labor Internal	PGE1/6603016	Customer Billing/Collection	896	896
34	Disconnections Memo Account (DMA)	Labor Internal	PGE1/6603076	Management Services	50	50
35	Disconnections Memo Account (DMA)	Labor Internal	PGE1/6603100	Customer Billing/Collection Overtime	363	363
36	Disconnections Memo Account (DMA)	Labor Internal	PGE1/6603783	Bill, Print, Mail Service	50	50
37	Disconnections Memo Account (DMA)	Labor Internal	PGE1/6608193	Hours - Straight Time	193	193
38	Disconnections Memo Account (DMA)	Labor Internal	PGE1/6608194	Hours - Overtime	0	0
39	Disconnections Memo Account (DMA)	Labor Internal	PGE1/6608197	Printing & Bill Manual Letter	20	20
40	Disconnections Memo Account (DMA)	Labor Internal Total			2,377	2,377
41	Disconnections Memo Account (DMA)	Materials	PGE1/5300300	Printed Mats, Signs, Off Suppl & Furn	26	26
42	Disconnections Memo Account (DMA)	Materials	PGE1/6010000	Material Burden	0	0
43	Disconnections Memo Account (DMA)	Materials Total			26	26
44	Disconnections Memo Account (DMA)	Other	PGE1/5006310	Cash Discount earned	(2)	(2)
45	Disconnections Memo Account (DMA)	Other	PGE1/5200531	Employee Training	1	1
46	Disconnections Memo Account (DMA)	Other	PGE1/5510010	Postage	260	260
47	Disconnections Memo Account (DMA)	Other	PGE1/5591000	Other Expenses	3	3
48	Disconnections Memo Account (DMA)	Other	PGE1/6010112	Building Service Overhead	75	75
49	Disconnections Memo Account (DMA)	Other	PGE1/6010113	IT Device OH	123	123
50	Disconnections Memo Account (DMA)	Other	PGE1/6010120	Benefits OH	423	423
51	Disconnections Memo Account (DMA)	Other	PGE1/6010121	Payroll Taxes OH	142	142
52	Disconnections Memo Account (DMA)	Other	PGE1/6010122	Minor Material OH	2	2
53	Disconnections Memo Account (DMA)	Other Total			1,026	1,026
54	Disconnections Memo Account (DMA) Total				4,240	4,240

PACIFIC GAS AND ELECTRIC COMPANY
2022 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 08 - CUSTOMER CARE MEMORANDUM ACCOUNTS
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	Memorandum Account	Cost Element Major Resource Group	Cost Element	Cost Element Description	2022	Grand Total
1	Emergency Consumer Protections MA (ECPMA)	Contract	PGE1/5490000	Contracts	49	49
2	Emergency Consumer Protections MA (ECPMA)	Contract Total			49	49
3	Emergency Consumer Protections MA (ECPMA)	Labor Internal	PGE1/5520022	Non-Billable time OH Trsf - System Use	3	3
4	Emergency Consumer Protections MA (ECPMA)	Labor Internal	PGE1/5590100	Electric Activity Charge - Type A	4	4
5	Emergency Consumer Protections MA (ECPMA)	Labor Internal	PGE1/5590101	GAS Activity Charge - Type A	582	582
6	Emergency Consumer Protections MA (ECPMA)	Labor Internal	PGE1/5590107	Electric Activity Charge - Non-Type A	61	61
7	Emergency Consumer Protections MA (ECPMA)	Labor Internal	PGE1/6010100	Paid Time Off	120	120
8	Emergency Consumer Protections MA (ECPMA)	Labor Internal	PGE1/6010106	Indirect Labor - Electric	(13)	(13)
9	Emergency Consumer Protections MA (ECPMA)	Labor Internal	PGE1/6010107	Indirect Labor - Gas	196	196
10	Emergency Consumer Protections MA (ECPMA)	Labor Internal	PGE1/6010111	Indirect Labor - IT	0	0
11	Emergency Consumer Protections MA (ECPMA)	Labor Internal	PGE1/6010115	Operation Mgmt & Support - Gas	397	397
12	Emergency Consumer Protections MA (ECPMA)	Labor Internal	PGE1/6010118	Operation Mgmt & Support - Cust Care	7	7
13	Emergency Consumer Protections MA (ECPMA)	Labor Internal	PGE1/6603076	Management Services	103	103
14	Emergency Consumer Protections MA (ECPMA)	Labor Internal	PGE1/6603082	Maintain & Operate Overtime Services	4	4
15	Emergency Consumer Protections MA (ECPMA)	Labor Internal	PGE1/6603083	Maintain & Operate Services	1	1
16	Emergency Consumer Protections MA (ECPMA)	Labor Internal	PGE1/6603845	Apprentice OT	1	1
17	Emergency Consumer Protections MA (ECPMA)	Labor Internal	PGE1/6608193	Hours - Straight Time	1	1
18	Emergency Consumer Protections MA (ECPMA)	Labor Internal Total			1,466	1,466
19	Emergency Consumer Protections MA (ECPMA)	Other	PGE1/5091100	Meals Expense	0	0
20	Emergency Consumer Protections MA (ECPMA)	Other	PGE1/5091114	Lodging	3	3
21	Emergency Consumer Protections MA (ECPMA)	Other	PGE1/5203182	Non-Productive Time OH Trsf-System Use	0	0
22	Emergency Consumer Protections MA (ECPMA)	Other	PGE1/5300600	Minor Material OH Transfer - System Use	0	0
23	Emergency Consumer Protections MA (ECPMA)	Other	PGE1/5590042	Cost Adjustments	2	2
24	Emergency Consumer Protections MA (ECPMA)	Other	PGE1/5591000	Other Expenses	0	0
25	Emergency Consumer Protections MA (ECPMA)	Other	PGE1/6010112	Building Service Overhead	33	33
26	Emergency Consumer Protections MA (ECPMA)	Other	PGE1/6010113	IT Device OH	61	61
27	Emergency Consumer Protections MA (ECPMA)	Other	PGE1/6010120	Benefits OH	296	296
28	Emergency Consumer Protections MA (ECPMA)	Other	PGE1/6010121	Payroll Taxes OH	86	86
29	Emergency Consumer Protections MA (ECPMA)	Other	PGE1/6010125	Fleet OH - Elec	15	15
30	Emergency Consumer Protections MA (ECPMA)	Other	PGE1/6010126	Fleet OH - Gas	137	137
31	Emergency Consumer Protections MA (ECPMA)	Other Total			634	634
32	Emergency Consumer Protections MA (ECPMA) Total				2,149	2,149

PACIFIC GAS AND ELECTRIC COMPANY
2022 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 08 - CUSTOMER CARE MEMORANDUM ACCOUNTS
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	Memorandum Account	Cost Element Major Resource Group	Cost Element	Cost Element Description	2022	Grand Total
1	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Contract	PGE1/5490000	Contracts	39	39
2	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Contract Total			39	39
3	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/5001240	Consulting Services - Computer	2	2
4	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/5400000	Staff Augmentation - Labor	16	16
5	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/5590114	Contractor Activity Charges	4	4
6	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603559	IT Software Development tier 2	9	9
7	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603560	IT Software Development tier 3	149	149
8	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603561	IT Software Development tier 4	12	12
9	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603562	IT Software Development tier 5	17	17
10	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603563	CON Develop & Enhance Apps	1	1
11	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603566	IT Analyze, Plan, Mtce, etc. Tier 2	75	75
12	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603567	IT Analyze, Plan, Mtce, etc. Tier 3	156	156
13	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603568	IT Analyze, Plan, Mtce, etc. Tier 4	70	70
14	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603569	IT Analyze, Plan, Mtce, etc. Tier 5	1	1
15	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603572	CON Project Management-Apps	8	8
16	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603575	CON User Support Apps 3	4	4
17	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603792	IT Consulting Proj Mgmt 1	3	3
18	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603793	IT Consulting Proj Mgmt 2	7	7
19	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603795	IT Consulting Proj Mgmt 4	12	12
20	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603803	ISTS Con Dev & Enhance Apps 12	82	82
21	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603807	IT Analyze, Plan, Mtce, etc. Tier 9	2	2
22	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603808	IT Analyze, Plan, Mtce, etc. Tier 10	7	7
23	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603809	ISTS Con Opr & Maint Apps 11	30	30
24	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603812	IT Consulting Proj Mgmt 7	1	1
25	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603814	IT Consulting Proj Mgmt 9	16	16
26	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External	PGE1/6603817	ISTS Consulting Proj Mgmt 12	2	2
27	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor External Total			684	684
28	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor Internal	PGE1/6010100	Paid Time Off	98	98
29	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor Internal	PGE1/6010110	Indirect Labor - Cust Care	45	45
30	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor Internal	PGE1/6010111	Indirect Labor - IT	108	108
31	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor Internal	PGE1/6010118	Operation Mgmt & Support - Cust Care	24	24
32	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor Internal	PGE1/6603013	Project Management Services	219	219
33	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor Internal	PGE1/6603051	Procurement Services	12	12
34	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor Internal	PGE1/6603076	Management Services	31	31
35	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor Internal	PGE1/6603085	Marketing Services	55	55
36	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor Internal	PGE1/6608193	Hours - Straight Time	285	285
37	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Labor Internal Total			876	876
38	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Other	PGE1/6010112	Building Service Overhead	24	24
39	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Other	PGE1/6010113	IT Device OH	50	50
40	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Other	PGE1/6010120	Benefits OH	142	142
41	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Other	PGE1/6010121	Payroll Taxes OH	43	43
42	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Other Total			259	259
43	Percentage of Income Payment Plan Memorandum Account (PIPPMA) Total				1,858	1,858