

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

PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
PREPARED TESTIMONY
WORKPAPERS SUPPORTING CHAPTER 11



PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS

WORKPAPERS SUPPORTING
CHAPTER 11 – RESIDENTIAL RATE REFORM MEMORANDUM ACCOUNT

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Gary Ho
Witness Name

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PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS
Chapter 11 - RESIDENTIAL RATE REFORM MEMORANDUM ACCOUNT
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	Memorandum Account	Subcategory	Cost Element	Cost Element Description	2020	2021	2022	Grand Total
1	Residential Rate Reform Memo Account (RRRMA)	Contract	4560001	Other Income - Reimbursed Electric Rev	(1,473)	(4,763)	2,279	(3,957)
2	Residential Rate Reform Memo Account (RRRMA)	Contract	5001150	Company Memb Fees	-	10	(3)	7
3	Residential Rate Reform Memo Account (RRRMA)	Contract	5001230	Consulting Services - Engineering	7	-	-	7
4	Residential Rate Reform Memo Account (RRRMA)	Contract	5001240	Consulting Services - Computer	1,027	388	202	1,618
5	Residential Rate Reform Memo Account (RRRMA)	Contract	5001250	Consulting Services - Other	418	-	-	418
6	Residential Rate Reform Memo Account (RRRMA)	Contract	5006310	Cash Discount earned	(158)	(135)	(42)	(335)
7	Residential Rate Reform Memo Account (RRRMA)	Contract	5030001	Other Contribution (non 501C3)	-	3	-	3
8	Residential Rate Reform Memo Account (RRRMA)	Contract	5400000	Staff Augmentation - Labor	100	42	8	150
9	Residential Rate Reform Memo Account (RRRMA)	Contract	5400020	Staff Augmentation - Other Expenses	2	-	-	2
10	Residential Rate Reform Memo Account (RRRMA)	Contract	5490000	Contracts	9,441	27,428	8,021	44,890
11	Residential Rate Reform Memo Account (RRRMA)	Contract	5490110	Hardware/Software Maintenance Contracts	180	-	9	189
12	Residential Rate Reform Memo Account (RRRMA)	Contract	5510012	Incentives	-	-	-	-
13	Residential Rate Reform Memo Account (RRRMA)	Contract	5510026	Audio and Web Conferencing	-	-	1	1
14	Residential Rate Reform Memo Account (RRRMA)	Contract	5590042	Cost Adjustments	(5)	-	-	(5)
15	Residential Rate Reform Memo Account (RRRMA)	Contract	5590114	Contractor Activity Charges	0	-	-	0
16	Residential Rate Reform Memo Account (RRRMA)	Contract	5591000	Other Expenses	100	(149)	24	(26)
17	Residential Rate Reform Memo Account (RRRMA)	Contract	5599895	Conversion - Miscellaneous Revenue	-	-	-	-
18	Residential Rate Reform Memo Account (RRRMA)	Contract	6603013	Project Management Services	-	-	0	0
19	Residential Rate Reform Memo Account (RRRMA)	Contract	6603545	Applications Consulting Journeyman	13	-	-	13
20	Residential Rate Reform Memo Account (RRRMA)	Contract	6603559	IT Software Development tier 2	303	1	4	308
21	Residential Rate Reform Memo Account (RRRMA)	Contract	6603560	IT Software Development tier 3	14	89	18	121
22	Residential Rate Reform Memo Account (RRRMA)	Contract	6603561	IT Software Development tier 4	0	-	-	0
23	Residential Rate Reform Memo Account (RRRMA)	Contract	6603563	CON Develop & Enhance Apps	-	6	10	17
24	Residential Rate Reform Memo Account (RRRMA)	Contract	6603565	IT Analyze, Plan, Mtce, etc. Tier 1	(0)	5	1	6
25	Residential Rate Reform Memo Account (RRRMA)	Contract	6603566	IT Analyze, Plan, Mtce, etc. Tier 2	109	55	5	169
26	Residential Rate Reform Memo Account (RRRMA)	Contract	6603567	IT Analyze, Plan, Mtce, etc. Tier 3	284	183	6	472
27	Residential Rate Reform Memo Account (RRRMA)	Contract	6603568	IT Analyze, Plan, Mtce, etc. Tier 4	195	94	40	329
28	Residential Rate Reform Memo Account (RRRMA)	Contract	6603569	IT Analyze, Plan, Mtce, etc. Tier 5	154	25	-	179
29	Residential Rate Reform Memo Account (RRRMA)	Contract	6603570	CON Operate & Maint. Apps	57	95	-	152
30	Residential Rate Reform Memo Account (RRRMA)	Contract	6603572	CON Project Management-Apps	0	-	-	0
31	Residential Rate Reform Memo Account (RRRMA)	Contract	6603573	CON User Support Apps 1	-	6	-	6
32	Residential Rate Reform Memo Account (RRRMA)	Contract	6603574	CON User Support Apps 2	-	84	-	84
33	Residential Rate Reform Memo Account (RRRMA)	Contract	6603575	CON User Support Apps 3	-	23	-	23
34	Residential Rate Reform Memo Account (RRRMA)	Contract	6603576	CON User Support Apps 4	-	1	0	1
35	Residential Rate Reform Memo Account (RRRMA)	Contract	6603792	IT Consulting Proj Mgmt 1	262	-	2	264
36	Residential Rate Reform Memo Account (RRRMA)	Contract	6603793	IT Consulting Proj Mgmt 2	1	2	4	8
37	Residential Rate Reform Memo Account (RRRMA)	Contract	6603794	IT Consulting Proj Mgmt 3	-	23	-	23
38	Residential Rate Reform Memo Account (RRRMA)	Contract	6603795	IT Consulting Proj Mgmt 4	2	0	-	2
39	Residential Rate Reform Memo Account (RRRMA)	Contract	6603800	IT Software Development tier 9	92	-	-	92
40	Residential Rate Reform Memo Account (RRRMA)	Contract	6603801	IT Software Development tier 10	(0)	19	-	19
41	Residential Rate Reform Memo Account (RRRMA)	Contract	6603802	ISTS Con Dev & Enhance Apps 11	98	-	-	98
42	Residential Rate Reform Memo Account (RRRMA)	Contract	6603803	ISTS Con Dev & Enhance Apps 12	-	59	-	59
43	Residential Rate Reform Memo Account (RRRMA)	Contract	6603808	IT Analyze, Plan, Mtce, etc. Tier 10	-	27	9	36
44	Residential Rate Reform Memo Account (RRRMA)	Contract	6603809	ISTS Con Opr & Maint Apps 11	4	35	19	58
45	Residential Rate Reform Memo Account (RRRMA)	Contract	6603810	ISTS Con Opr & Maint Apps 12	72	58	-	130
46	Residential Rate Reform Memo Account (RRRMA)	Contract	6603811	IT Consulting Proj Mgmt 6	29	-	-	29
47	Residential Rate Reform Memo Account (RRRMA)	Contract	6603812	IT Consulting Proj Mgmt 7	-	-	1	1
48	Residential Rate Reform Memo Account (RRRMA)	Contract	6603814	IT Consulting Proj Mgmt 9	356	11	-	367
49	Residential Rate Reform Memo Account (RRRMA)	Contract	6603815	IT Consulting Proj Mgmt 10	41	-	-	41
50	Residential Rate Reform Memo Account (RRRMA)	Contract	6603816	ISTS Consulting Proj Mgmt 11	-	7	-	7
51	Residential Rate Reform Memo Account (RRRMA)	Contract	6603817	ISTS Consulting Proj Mgmt 12	1	42	-	43
52	Residential Rate Reform Memo Account (RRRMA)	Contract	6608193	Hours - Straight Time	-	-	-	-
53	Residential Rate Reform Memo Account (RRRMA)	Contract	5400000	Staff Augmentation - Labor	5	-	-	5
54	Residential Rate Reform Memo Account (RRRMA)	Contract Total			11,733	23,774	10,618	46,126
55	Residential Rate Reform Memo Account (RRRMA)	Labor	5091114	Lodging	-	-	1	1
56	Residential Rate Reform Memo Account (RRRMA)	Labor	5091115	Employee Travel	-	-	0	0
57	Residential Rate Reform Memo Account (RRRMA)	Labor	5091140	Reimbursed Mileage Expense	0	-	-	0
58	Residential Rate Reform Memo Account (RRRMA)	Labor	5400000	Staff Augmentation - Labor	16	-	-	16
59	Residential Rate Reform Memo Account (RRRMA)	Labor	5590042	Cost Adjustments	-	-	-	-
60	Residential Rate Reform Memo Account (RRRMA)	Labor	5590045	Activity Type Cost Adjustment	(0)	-	-	(0)
61	Residential Rate Reform Memo Account (RRRMA)	Labor	5590103	IT Activity Charge - Type A	0	-	-	0
62	Residential Rate Reform Memo Account (RRRMA)	Labor	5590104	Cust. Care Activity Charge - Type A	0	-	-	0
63	Residential Rate Reform Memo Account (RRRMA)	Labor	5590111	Customer Care Activity Charge - Non-Type	(0)	-	-	(0)

64	Residential Rate Reform Memo Account (RRRMA)	Labor	5590113	Customer Ops Activity Charge - Non-Type	16	-	-	16
65	Residential Rate Reform Memo Account (RRRMA)	Labor	5590114	Contractor Activity Charges	(0)	-	-	(0)
66	Residential Rate Reform Memo Account (RRRMA)	Labor	5591000	Other Expenses	(0)	0	0	0
67	Residential Rate Reform Memo Account (RRRMA)	Labor	5591010	Building-utilities	-	200	-	200
68	Residential Rate Reform Memo Account (RRRMA)	Labor	5599895	Conversion - Miscellaneous Revenue	-	-	-	-
69	Residential Rate Reform Memo Account (RRRMA)	Labor	6000800	Standard Cost Variance Assessment	203	38	74	315
70	Residential Rate Reform Memo Account (RRRMA)	Labor	6010100	Paid Time Off	442	267	74	783
71	Residential Rate Reform Memo Account (RRRMA)	Labor	6010106	Indirect Labor - Electric	0	0	-	0
72	Residential Rate Reform Memo Account (RRRMA)	Labor	6010110	Indirect Labor - Cust Care	252	211	68	531
73	Residential Rate Reform Memo Account (RRRMA)	Labor	6010111	Indirect Labor - IT	433	179	32	643
74	Residential Rate Reform Memo Account (RRRMA)	Labor	6603000	Administration	2	8	0	10
75	Residential Rate Reform Memo Account (RRRMA)	Labor	6603013	Project Management Services	477	396	222	1,095
76	Residential Rate Reform Memo Account (RRRMA)	Labor	6603076	Management Services	93	62	37	192
77	Residential Rate Reform Memo Account (RRRMA)	Labor	6603085	Marketing Services	215	162	85	461
78	Residential Rate Reform Memo Account (RRRMA)	Labor	6603197	Contract Services	588	517	86	1,192
79	Residential Rate Reform Memo Account (RRRMA)	Labor	6603237	Project Management Doubletime	(0)	-	-	(0)
80	Residential Rate Reform Memo Account (RRRMA)	Labor	6603245	Management Services - OT	-	-	-	-
81	Residential Rate Reform Memo Account (RRRMA)	Labor	6603322	Civil Design Standard Time	-	-	-	-
82	Residential Rate Reform Memo Account (RRRMA)	Labor	6603565	IT Analyze, Plan, Mtce, etc. Tier 1	-	-	1	1
83	Residential Rate Reform Memo Account (RRRMA)	Labor	6603566	IT Analyze, Plan, Mtce, etc. Tier 2	1	0	(1)	0
84	Residential Rate Reform Memo Account (RRRMA)	Labor	6603567	IT Analyze, Plan, Mtce, etc. Tier 3	6	-	-	6
85	Residential Rate Reform Memo Account (RRRMA)	Labor	6603730	Account Services	0	0	-	0
86	Residential Rate Reform Memo Account (RRRMA)	Labor	6603756	Contact Center Operations Minute	62	676	501	1,239
87	Residential Rate Reform Memo Account (RRRMA)	Labor	6603783	Bill, Print, Mail Service	27	270	214	510
88	Residential Rate Reform Memo Account (RRRMA)	Labor	6603815	IT Consulting Proj Mgnt 10	2	-	-	2
89	Residential Rate Reform Memo Account (RRRMA)	Labor	6603902	Management Svcs DoubleTime	-	0	-	0
90	Residential Rate Reform Memo Account (RRRMA)	Labor	6608193	Hours - Straight Time	1,166	477	83	1,727
91	Residential Rate Reform Memo Account (RRRMA)	Labor	6608194	Hours - Overtime	1	-	-	1
92	Residential Rate Reform Memo Account (RRRMA)	Labor	6608195	Hours - Doubletime	1	-	-	1
93	Residential Rate Reform Memo Account (RRRMA)	Labor Total			4,003	3,463	1,477	8,944
94	Residential Rate Reform Memo Account (RRRMA)	Materials	5006310	Cash Discount earned	-	(0)	-	(0)
95	Residential Rate Reform Memo Account (RRRMA)	Materials	5300300	Printed Matls, Signs, Off Suppl & Furn	225	639	217	1,082
96	Residential Rate Reform Memo Account (RRRMA)	Materials	5300330	Purchasing Card	2	4	4	10
97	Residential Rate Reform Memo Account (RRRMA)	Materials	5510010	Postage	249	2,286	1,149	3,684
98	Residential Rate Reform Memo Account (RRRMA)	Materials	6010000	Material Burden	2	6	2	11
99	Residential Rate Reform Memo Account (RRRMA)	Materials	6010122	Minor Material OH	16	47	17	80
100	Residential Rate Reform Memo Account (RRRMA)	Materials Total			495	2,984	1,389	4,867
101	Residential Rate Reform Memo Account (RRRMA)	Residential Rate Reform Memo Account (RRRMA) Recorded Total			16,232	30,221	13,484	59,937
102	Residential Rate Reform Memo Account (RRRMA)				(30,896)	(20,896)	(10,896)	(62,688)
103	Residential Rate Reform Memo Account (RRRMA)	Residential Rate Reform Memo Account (RRRMA) Authorized Total			(30,896)	(20,896)	(10,896)	(62,688)
104	Residential Rate Reform Memo Account (RRRMA) Total				(14,664)	9,325	2,588	(2,751)