

Application: 23-12-001  
(U 39 M)  
Exhibit No.: \_\_\_\_\_  
Date: December 1, 2023  
Witness(es): Joseph Metcalf

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**PACIFIC GAS AND ELECTRIC COMPANY**  
**2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS**  
**PREPARED TESTIMONY**  
**WORKPAPERS SUPPORTING CHAPTER 10**

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PACIFIC GAS AND ELECTRIC COMPANY  
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS

WORKPAPERS SUPPORTING  
CHAPTER 10 - MICROGRIDS

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Joseph Metcalf  
Witness Name

December 1, 2023  
Date

PACIFIC GAS AND ELECTRIC COMPANY  
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS  
Chapter 10 - MICROGRIDS  
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	Microgrids Memo Account (MGMA)	Contract	PGE1/5490000	Contracts		333		333
2	Microgrids Memo Account (MGMA)	Contract	PGE1/5490001	Electric Construction Contract		11		11
3	Microgrids Memo Account (MGMA)	<b>Contract Total</b>				<b>345</b>		<b>345</b>
4	Microgrids Memo Account (MGMA)	Labor External	PGE1/5001245	Consulting Services - Management		1		1
5	Microgrids Memo Account (MGMA)	Labor External	PGE1/5001250	Consulting Services - Other		2		2
6	Microgrids Memo Account (MGMA)	<b>Labor External Total</b>				<b>2</b>		<b>2</b>
7	Microgrids Memo Account (MGMA)	Materials	PGE1/5300140	Electrical Specialties		14		14
8	Microgrids Memo Account (MGMA)	Materials	PGE1/6010000	Material Burden		1		1
9	Microgrids Memo Account (MGMA)	<b>Materials Total</b>				<b>15</b>		<b>15</b>
10	Microgrids Memo Account (MGMA)	Other	PGE1/5590030	AFUDC-Borrowed		1		1
11	Microgrids Memo Account (MGMA)	Other	PGE1/5590031	AFUDC-Equity		3		3
12	Microgrids Memo Account (MGMA)	Other	PGE1/5590042	Cost Adjustments		1		1
13	Microgrids Memo Account (MGMA)	Other	PGE1/5590051	Billing Credit - CIAC Non Taxable		111		111
14	Microgrids Memo Account (MGMA)	Other	PGE1/6010112	Building Service Overhead		0		0
15	Microgrids Memo Account (MGMA)	Other	PGE1/6010113	IT Device OH		0		0
16	Microgrids Memo Account (MGMA)	Other	PGE1/6010120	Benefits OH		0		0
17	Microgrids Memo Account (MGMA)	Other	PGE1/6010121	Payroll Taxes OH		0		0
18	Microgrids Memo Account (MGMA)	<b>Other Total</b>				<b>116</b>		<b>116</b>
19	Microgrids Memo Account (MGMA)				-	<b>477</b>	-	<b>477</b>
20					-	-	-	-
21					-	-	-	-
22	Total, Excluding Cap A&G, E&Y Recommendation				-	<b>477</b>	-	<b>477</b>

**PACIFIC GAS AND ELECTRIC COMPANY**  
**2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS**  
**Chapter 10 - MICROGRIDS**  
**Capital Summary**  
**(In Thousands of Dollars)**

<b>Microgrids Memo Account (MGMA)</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>Total</b>
<b>Gross Capital Expenditures</b>	-	477	-	477
LESS: Capitalized A&G	-	-	-	-
LESS: E&Y Recommendation	-	-	-	-
<b>Net Capital Expenditures</b>	-	477	-	477
LESS: Removal Costs	-	-	-	-
<b>Capital Additions</b>	-	477	-	477

PACIFIC GAS AND ELECTRIC COMPANY  
2022 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS

Chapter 10 - MICROGRIDS  
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	Microgrids Memo Account (MGMA)	Contract	PGE1/5490000	Contracts	284	284
2	Microgrids Memo Account (MGMA)	<b>Contract Total</b>			<b>284</b>	<b>284</b>
3	Microgrids Memo Account (MGMA)	Labor External	PGE1/5001230	Consulting Services - Engineering	(0)	(0)
4	Microgrids Memo Account (MGMA)	Labor External	PGE1/5001240	Consulting Services - Computer	349	349
5	Microgrids Memo Account (MGMA)	Labor External	PGE1/5001250	Consulting Services - Other	45	45
6	Microgrids Memo Account (MGMA)	Labor External	PGE1/5400000	Staff Augmentation - Labor	-	-
7	Microgrids Memo Account (MGMA)	Labor External	PGE1/5590114	Contractor Activity Charges	-	-
8	Microgrids Memo Account (MGMA)	Labor External	PGE1/6603567	IT Analyze, Plan, Mtce, etc. Tier 3	7	7
9	Microgrids Memo Account (MGMA)	Labor External	PGE1/6603568	IT Analyze, Plan, Mtce, etc. Tier 4	1	1
10	Microgrids Memo Account (MGMA)	<b>Labor External Total</b>			<b>402</b>	<b>402</b>
11	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/5590045	Activity Type Cost Adjustment	-	-
12	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/5590100	Electric Activity Charge - Type A	(0)	(0)
13	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6000800	Standard Cost Variance Assessment	10	10
14	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6010100	Paid Time Off	66	66
15	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6010106	Indirect Labor - Electric	107	107
16	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6010108	Indirect Labor - Environmental Land	0	0
17	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6010110	Indirect Labor - Cust Care	1	1
18	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6010111	Indirect Labor - IT	0	0
19	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6603001	Construction	2	2
20	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6603004	Acquisition - Misc	0	0
21	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6603013	Project Management Services	0	0
22	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6603022	Engineering/Mapping	18	18
23	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6603045	Operating Services	1	1
24	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6603058	Technical Services	10	10
25	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6603076	Management Services	991	991
26	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6603082	Maintain & Operate Overtime Services	0	0
27	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6603106	Engineering/Mapping Services Overtime	1	1
28	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6603150	Administrative Services - OT	0	0
29	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6603339	System Protection Straight Time	40	40
30	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6603722	Additional Services	1	1
31	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6603730	Account Services	3	3
32	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6603823	Manage L&EM	0	0
33	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6603844	Apprentice	239	239
34	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6603845	Apprentice OT	20	20
35	Microgrids Memo Account (MGMA)	Labor Internal	PGE1/6608193	Hours - Straight Time	0	0
36	Microgrids Memo Account (MGMA)	<b>Labor Internal Total</b>			<b>1,510</b>	<b>1,510</b>
37	Microgrids Memo Account (MGMA)	Materials	PGE1/5300280	Tools, First Aid & Safety Supplies	16	16
38	Microgrids Memo Account (MGMA)	Materials	PGE1/6010000	Material Burden	0	0
39	Microgrids Memo Account (MGMA)	<b>Materials Total</b>			<b>16</b>	<b>16</b>
40	Microgrids Memo Account (MGMA)	Other	PGE1/5006310	Cash Discount earned	(532)	(532)
41	Microgrids Memo Account (MGMA)	Other	PGE1/5091100	Meals Expense	1	1
42	Microgrids Memo Account (MGMA)	Other	PGE1/5091114	Lodging	4	4
43	Microgrids Memo Account (MGMA)	Other	PGE1/5091115	Employee Travel	0	0
44	Microgrids Memo Account (MGMA)	Other	PGE1/5091140	Reimbursed Mileage Expense	1	1
45	Microgrids Memo Account (MGMA)	Other	PGE1/5200531	Employee Training	0	0
46	Microgrids Memo Account (MGMA)	Other	PGE1/5501093	Land Acquisition Services	1	1
47	Microgrids Memo Account (MGMA)	Other	PGE1/5501094	Other Land Fees	14	14
48	Microgrids Memo Account (MGMA)	Other	PGE1/5591000	Other Expenses	2	2
49	Microgrids Memo Account (MGMA)	Other	PGE1/6010112	Building Service Overhead	6	6
50	Microgrids Memo Account (MGMA)	Other	PGE1/6010113	IT Device OH	9	9
51	Microgrids Memo Account (MGMA)	Other	PGE1/6010120	Benefits OH	37	37
52	Microgrids Memo Account (MGMA)	Other	PGE1/6010121	Payroll Taxes OH	14	14
53	Microgrids Memo Account (MGMA)	<b>Other Total</b>			<b>(442)</b>	<b>(442)</b>
54	<b>Microgrids Memo Account (MGMA) Total</b>				<b>1,770</b>	<b>1,770</b>