

**PACIFIC GAS AND ELECTRIC COMPANY  
SB 884 10-Year Underground Plan OEIS  
Application XX-XX-XXX  
Data Response**

PG&E Data Request No.:	SPD_002-Q001		
PG&E File Name:	SB-884-10-YearUndergroundPlanOEIS_DR_SPD_002-Q001		
Request Date:	April 23, 2024	Requester DR No.:	002
Date Sent:	May 7, 2024	Requesting Party:	Safety Policy Division
PG&E Witness:		Requester:	Edwin Schmitt

**SUBJECT: IOU BALANCING AND MEMORANDUM ACCOUNT DATA REQUEST 2.0**

**QUESTION 001**

Provide a list of balancing and memorandum accounts where the costs of wildfire mitigations are currently being recorded as of April 1, 2024. This should include accounts that were established before the current GRC time period where the costs of wildfire mitigations are still being recorded as of April 1, 2024. Additionally, this list should include what are considered both “cost” and “revenue” accounts, even if “revenue” accounts do not technically include “recorded” costs.

- a. In this context, wildfire mitigations include any investments in assets, services or O&M that are used to reduce wildfire risk.
- b. For each balancing and/or memorandum account listed, include which mitigation type the account is used to record the costs for:
  - i. Undergrounding (UG)
  - ii. Covered conductor (CC)
  - iii. Vegetation management (VM)
  - iv. Other (describe)
- c. Please provide the current dollar value of wildfire mitigations costs recorded to each listed account, including both “cost” and “revenue” accounts. This should include costs booked to these accounts within the current GRC time period (Jan. 2023-Present) and any costs recorded before Jan. 2023 in an active balancing and/or memorandum account.
- d. Please provide a narrative explanation for how the current dollar value of wildfire mitigation costs is calculated for each account. This should include a breakdown of the kinds of costs that are included in the calculation. Were any of the listed memorandum accounts created to record costs that could not be recorded in a balancing account? Provide a mapping of the linkage between a memorandum account and its associated balancing account, including both “cost” and “revenue” accounts.
  - i. Are there any circumstances where a memorandum account can map to more than one balancing account, or to another memorandum account?
  - ii. Are there any circumstances where a balancing account can map to more than one memorandum account, or to another balancing account?

- e. The list of each balancing account should include information in the following tabular format:

Balancing Account Name	CPUC Proceeding Number	CPUC Decision Number	PG&E Accounting Number	Any Other ID Number	Type of Wildfire Mitigation Included in this Account	Current Dollar Value of Wildfire Mitigation Costs Recorded to this Balancing Account

- f. The list of each memorandum account should include information in the following tabular format:

Memo Account Name	CPUC Proceeding Number	CPUC Decision Number	PG&E Accounting Number	Any Other ID Number	Type of Wildfire Mitigation Included in this Account	Current Dollar Value of Wildfire Mitigation Costs Recorded to this Memo Account

- g. The list of each memorandum account and its associated balancing account should include information in the following tabular format:

Memo Account Name	Associated Balancing Account Name

- i. If the accounts listed here are not listed above in e. or f., please provide a narrative explanation for why they are not listed.
- h. Please provide all tabular data in pdf and excel spreadsheet format.

**ANSWER 001**

a-c:

See tables below for the requested information.

Balancing Account Name	CPUC Proceeding Number	CPUC Decision Number	PG&E Accounting Number	Any Other ID Number	Type of Wildfire Mitigation Included in this Account	Current Dollar Value of Wildfire Mitigation Costs Recorded to this Balancing Account*
Wildfire Mitigation Balancing Account (WMBA)	A.18-12-009 A.21-06-021	D.20-12-005 D.23-11-069	14208	AL 4344-G/ 6032-E and AL 4377-G/ 6076-E AL 7090-E	<p>WMBA includes fire risk mitigation work identified and approved in the 2023 GRC, including but not limited to the following:</p> <ul style="list-style-type: none"> <li>• Situational Awareness and Forecasting</li> <li>• PSPS Operations and associated Customer Communications</li> <li>• System Hardening (UG and CC), Enhanced Automation, PSPS Impact Mitigations</li> <li>• Community Wildfire Safety Program PMO</li> <li>• Information Technology for Wildfire Mitigation</li> <li>• Enhanced Powerline Safety Settings (EPSS)</li> </ul>	<p>2020: \$843.2M 2021: \$629.7M 2022: \$1,077.1M 2023: \$1,517.1M YTD 2024: \$233.4M</p>
Vegetation Management Balancing Account (VMBA)	A.18-12-009 A.21-06-021	D.20-12-005 D.23-11-069	14737	AL 4344-G/ 6032-E AL 7090-E	<p>VMBA includes vegetation management activities identified and approved in the 2023 GRC, including but not limited to the following:</p> <ul style="list-style-type: none"> <li>• Routine Vegetation Management</li> <li>• Enhanced Vegetation Management</li> <li>• Tree Mortality</li> </ul>	<p>2020 \$1,249.5M 2021: \$1,538.1M 2022: \$1,629.2M 2023: \$1,158.5M YTD 2024: \$287.9M</p>

*\*The costs in this table represent total spend recorded to each identified wildfire balancing or memorandum account in SAP, at the time the respective costs were extracted and prepared for the Commission's reasonableness review process; these costs are not adjusted for the WF OII Disallowance amount ordered by the Commission.*

Memo Account Name	CPUC Proceeding Number	CPUC Decision Number	PG&E Accounting Number	Any Other ID Number	Type of Wildfire Mitigation Included in this Account	Current Dollar Value of Wildfire Mitigation Costs Recorded to this Memo Account*
Wildfire Mitigation Plan Memorandum Account (WMPMA)	Senate Bill 901 R.18-10-007	N/A	15932	AL 5419-E	WMPMA includes wildfire mitigation activities approved in PG&E's annual WMP that have not been otherwise recovered in revenue requirements approved in the GRC or any other proceeding.	2019: \$1,513.2M (total of WMPMA + FRMMA) 2020: \$460.3M 2021: \$854.6M 2022: \$1,016.1M 2023: \$43.9M YTD 2024: \$5.1M
Fire Risk Mitigation Memorandum Account (FRMMA)	Senate Bill 901 R.18-10-007	N/A	14277	AL 5555-E	FRMMA includes wildfire mitigation activities not specified in PG&E's WMP and that have not otherwise been recovered in revenue requirements approved in the GRC or any other proceeding.	2019: see above in WMPMA for the combined total 2020: \$85.1M 2021: \$48.2M 2022: \$18.5M 2023: \$2.4M YTD 2024: \$1.3M

*\*The costs in this table represent total spend recorded to each identified wildfire balancing or memorandum account in SAP, at the time the respective costs were extracted and prepared for the Commission's reasonableness review process; these costs are not adjusted for the WF OII Disallowance amount ordered by the Commission.*

- d. PG&E is providing the recorded amounts by year in the accounts used to record wildfire mitigation investments as the current value. See our response in subparts a-c. above for the kinds of costs that are included in each of the account listed.

Some costs recorded to these accounts have been recovered in rates. The 2020 WMCE proceeding (A.20-09-019) included a reasonableness review of 2019 costs recorded to the FRMMA and WMPMA which was resolved with D.23-02-017. The 2020 GRC (A.18-12-009) authorized revenue for amounts approved in the 2020 GRC decision for the WMBA and VMBA accounts of period 2020 – 2022.

PG&E also has outstanding applications for other 2020-2022 costs recorded in all the accounts listed above. These include the 2021 WMCE (A.21-09-008), 2022 WMCE (A.22-12-009), 2023 WMCE (A.23-12-001) and the WGSC (A.23-06-008) applications.

Each wildfire memorandum or balancing account identified above is independent and is not linked or mapped to another balancing or memorandum account. Each memorandum or balancing account is set up with its own unique account ID in the SAP system that each relevant order is tagged with. Furthermore, all financial costs are tracked in distinct orders in the SAP system and each order can only be tagged to one unique account ID at a time, so no same wildfire cost will be associated with more than one balancing or memorandum account.

- e. See subparts a-c above.
- f. See subparts a-c above.
- g. N/A.
- h. See attachment "SB-884-10-YearUndergroundPlanOEIS\_DR\_SPD\_002-Q001Atch01.xlsx"