



ELECTRIC PRELIMINARY STATEMENT PART GP
GREEN TARIFF SHARED RENEWABLES
MEMORANDUM ACCOUNT (GTSRMA)

Sheet 1

GP. Green Tariff Shared Renewables Memorandum Account (GTSRMA)

1. **PURPOSE:** The purpose of the Green Tariff Shared Renewables Memorandum Account (GTSRMA) is to record the difference between the revenues collected through the Green Tariff (GT) and Enhanced Community Renewables (ECR) Administrative and Marketing Charges and initial and on-going incremental administrative and marketing costs incurred in order to implement the Commission-adopted GTSR program, pursuant to Decision (D.)15-01-051. The GTSR program consists of both a Green Tariff (GT) option and an Enhanced Community Renewables (ECR) option.
2. **APPLICABILITY:** The GTSRMA shall apply to all electric customer classes, except for those schedules or contracts specifically excluded by the California Public Utilities Commission (Commission or CPUC).
3. **REVISION DATES:** In PG&E's annual Energy Resources Recovery Account (ERRA) proceedings, PG&E will include any prior year over-collection or under-collection in the GTSRMA (i.e. the true-up of recorded costs and revenues) in the forecast of the GT and ECR Administrative and Marketing Charges, which may include resetting the forecasted Administrative and Marketing Charges to account for any prior year balance by adjusting the amortization of the remaining uncollected costs through the end of the GT and ECR programs.
4. **RATES:** The rates for marketing and administration shall be those approved by the Commission.
5. **ACCOUNTING PROCEDURE:** The GTSRMA consists of three sub-accounts: (A) the Green Tariff and Enhanced Community Renewables Administrative Costs Subaccount, (B) the Green Tariff Marketing Costs Subaccount, and (C) the Enhanced Community Renewables Marketing Costs Subaccount.

Monthly entries to the GTSRMA shall be determined as follows:

A. Green Tariff and Enhanced Community Renewables Administrative Costs Subaccount:

- 1) A credit entry equal to the Green Tariff and Enhanced Community Renewables Administrative Charge recorded revenues, excluding the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

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Advice 5082-E
Decision 15-09-001

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

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Resolution	



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Sheet 2

GP. Green Tariff Shared Renewables Memorandum Account (GTSRMA) (Cont'd.)

5. ACCOUNTING PROCEDURE: (Cont'd.)

- 2) Debit entries equal to the recorded incremental expenses incurred for all incremental administrative activities PG&E is required to undertake to implement the Commission-adopted Green Tariff and Enhanced Community Renewables programs. Recorded expenses shall include labor and labor overhead loadings, material and contract costs, excluding the allowance for RF&U expense. (T)

These recorded costs may include up-front implementation and on-going costs, related, but not limited, to:

- i. Administrative costs: I.T.-related system modifications (website and billing enhancements, on-line program enrollment capabilities including PG&E.COM modifications); Customer Communications Center training and job aids; Program Management, and Enrollment processing.

- 3) The Interest Rate shall be one-twelfth of the Federal Reserve three-month Commercial Paper Rate – Non-Financial, from Federal Reserve Statistical Release H.15 (expressed as an annual rate). If in any month a non-financial Rate is not published, PG&E shall use the Federal Reserve three-month Commercial Paper Rate – Financial.

All recorded, incremental labor costs shall include provisions for overhead loadings on direct labor dollars to account for items such as benefits, results sharing and payroll taxes. The overhead loading factors shall be based on authorized GRC loading factor rates.

B. Green Tariff Marketing Costs Subaccount:

- 1) A credit entry equal to the Green Tariff Marketing Charge recorded revenues, excluding the allowance for RF&U expense. (T)

- 2) Debit entries equal to the recorded incremental expenses incurred for all incremental marketing activities PG&E is required to undertake to implement the Commission-adopted Green Tariff program. Recorded expenses shall include labor and labor overhead loadings, material and contract costs, excluding the allowance for RF&U expense. (T)

These recorded costs may include up-front implementation and on-going costs, related, but not limited, to:

- i. Marketing costs: Broad-based marketing (digital advertisements, flyers, and customer engagement communications); Target Marketing (direct mail, email marketing, and market research); and On-line Portal development.

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Sheet 3

GP. Green Tariff Shared Renewables Memorandum Account (GTSRMA) (Cont'd.)

5. ACCOUNTING PROCEDURE: (Cont'd.)

B. Green Tariff Marketing Costs Subaccount: (Cont'd.)

- 3) The Interest Rate shall be one-twelfth of the Federal Reserve three-month Commercial Paper Rate – Non-Financial, from Federal Reserve Statistical Release H.15 (expressed as an annual rate). If in any month a non-financial Rate is not published, PG&E shall use the Federal Reserve three-month Commercial Paper Rate – Financial.

All recorded, incremental labor costs shall include provisions for overhead loadings on direct labor dollars to account for items such as benefits, results sharing and payroll taxes. The overhead loading factors shall be based on authorized GRC loading factor rates.

C. Enhanced Community Renewables Marketing Costs Subaccount:

- 1) A credit entry equal to the Enhanced Community Renewables Marketing Charge recorded revenues, excluding the allowance for RF&U expense. (T)
- 2) Debit entries equal to the recorded incremental expenses incurred for all incremental marketing activities PG&E is required to undertake to implement the Commission-adopted Enhanced Community Renewables program. Recorded expenses shall include labor and labor overhead loadings, material and contract costs, excluding the allowance for RF&U expense. (T)

These recorded costs may include up-front implementation and on-going costs, related, but not limited, to:

- i. Marketing costs: Broad-based marketing (digital advertisements, flyers, and customer engagement communications); Target Marketing (direct mail, email marketing, and market research); and On-line Portal development.

- 3) The Interest Rate shall be one-twelfth of the Federal Reserve three-month Commercial Paper Rate – Non-Financial, from Federal Reserve Statistical Release H.15 (expressed as an annual rate). If in any month a non-financial Rate is not published, PG&E shall use the Federal Reserve three-month Commercial Paper Rate – Financial.

All recorded, incremental labor costs shall include provisions for overhead loadings on direct labor dollars to account for items such as benefits, results sharing and payroll taxes. The overhead loading factors shall be based on authorized GRC loading factor rates.

6. REVIEW PROCEDURES: Pursuant to D.15-01-051, reasonableness of amounts recorded in the GTSRMA shall be determined in PG&E's annual ERRR Review proceedings.