

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY &
SAN DIEGO GAS & ELECTRIC COMPANY FOR AUTHORITY TO REVISE THEIR
NATURAL GAS RATES AND IMPLEMENT STORAGE PROPOSALS EFFECTIVE
JANUARY 1, 2020 IN THE TRIENNIAL COST ALLOCATION PROCEEDING**

(A.18-07-024)

(DATA REQUEST CAL ADVOCATES-DR-031)

DATA RECEIVED: 1-23-19

DATE RESPONDED: 2-15-19

The following data request questions pertain to Chapter 6 of the Applicants testimony, the Prepared and Direct Testimony of Nasim Ahmed.

NOTE: All questions refer to SCG Data Request Response #24.

This applies to Question 1 to Question 11, please send the following supporting documents:

- a. Ledger entries, transactions, costs/revenue by category of expense or revenues;
- b. Dollar amount and percentage of total revenue requirements of utility-allocated costs;
- c. Provide a citation to the Commission decision and/or resolution authorizing the booking of these costs;
- d. Copies of the utility's internal audit of the balancing account. If no internal audit of the balance account has been performed, please explain why.

This applies to Question 1 to Question 11, please send the following supporting documents:

QUESTION 1:

For the Pension Balancing Account (PBA) tab, provide supporting documentation for the following:

e. Costs:

- i. December 2016: Recorded Costs of \$14,183,195.
- ii. July 2017: Recorded Costs of \$12,059,322.

f. Revenues:

- i. December 2016: Authorized Cost of \$5,612,334; Amortization of (\$2,987,739).
- ii. July 2017: Authorized Cost of \$5,808,764; Amortization of (\$1,558,300).

RESPONSE 1:

Costs

Please refer to the attached acrobat file for the calculation of the recorded pension costs for December 2016 and July 2017.



SCG TCAP
2020_CalAdv DR 031.

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY &
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Revenues - Authorized Cost

In the attached excel file, the 2016 authorized cost is per Advice Letter (AL) 4990, SoCalGas' 2016 General Rate Case (GRC) filed on July 8, 2016. The annual authorized pension cost for 2016 was \$67.348 million or \$5.612 million per month. The 2017 authorized cost is per AL 5075, SoCalGas' YE Consolidated AL for rates effective January 1, 2017 filed on December 29, 2016. The annual authorized pension cost for 2017 was \$69.705 million or \$5.809 million per month.



SCG 2020
TCAP_CalAdv DR 031.

Revenues - Amortization

Refer to attached AL 4877, Annual Regulatory Account Balance Update for Rates Effective January 1, 2016. Attachment B, SoCalGas' Present and Proposed Regulatory Account Balances, shows the authorized amortizations in 2015 rates and the proposed amortizations for 2016. Line 22 shows a PBA amortization of (\$36.485) million including FF&U (column 7). Excluding FF&U, the annual amortization is (\$35.853) million or (\$2.988) million per month. On December 18, 2015, the Commission approved AL 4877 effective January 1, 2016.



SCG TCAP
2020_CalAdv DR 031.

Refer to attached AL 5054, Annual Regulatory Account Balance Update for Rates Effective January 1, 2017. Attachment B, SoCalGas' Present and Proposed Regulatory Account Balances, shows the authorized amortizations in 2016 rates and the proposed amortizations for 2017. Line 26 shows a PBA amortization of (\$19.024) million including FF&U (column 7). Excluding FF&U, the annual amortization is (\$18.700) million or (\$1.558) million per month. On December 13, 2016, the Commission approved AL 5054 effective January 1, 2017.



SCG TCAP
2020_CalAdv DR 031.

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY &
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SCG TCAP
2020_CalAdv DR 031.

For question b., SoCalGas interprets this question to provide the annual revenue requirement amount applicable to the regulatory account compared to the annual revenue requirement authorized in rates. Per AL 4990, the authorized revenue requirement effective August 1, 2016 was \$2,685 million, so the authorized pension cost of \$67.348 million represents 2.5% of \$2,685 million. Per AL 5075, the authorized revenue requirement effective January 2017 was \$2,548 million, so the authorized pension cost of \$69.705 million represents 2.7% of \$2,548 million.

Decision (D.) 16-06-054, SoCalGas' TY 2016 General Rate Case, approved the PBA effective January 1, 2016.

Sempra Energy Audit Services (SE Audit Services) has not performed an audit on the PBA from January 2016 through June 2018. SE Audit Services uses a risk-based approach to determine the areas in which an internal audit will be conducted, as well as the extent and frequency of internal audits. Accordingly, depending on the outcome of each year's risk-based analysis, different areas within SoCalGas may be audited.

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JANUARY 1, 2020 IN THE TRIENNIAL COST ALLOCATION PROCEEDING**

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QUESTION 2:

For the Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA) tab, please provide supporting documentation for the following:

g. Costs:

- i. December 2016: Recorded Costs of \$108,688.
- ii. September 2017: Recorded Costs of (\$377,075).

h. Revenues:

- i. December 2016: Authorized Cost of \$136,583; Amortization of (\$1,923,614).
- ii. September 2017: Authorized Cost of \$141.364; Amortization of (\$142,841).

RESPONSE 2:

Costs

Please refer to the attached acrobat file for the calculation of the recorded PBOP costs for December 2016 and September 2017.



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2020_CalAdv DR 031.

Revenues - Authorized Cost

Please refer to the excel file provided in response 1. The annual authorized PBOP cost for 2016 was \$1.639 million or \$137K per month. The annual authorized PBOP cost for 2017 was \$1.696 million or \$141K per month.

Revenues - Amortization

Refer to AL 4877 provided in response 1. In Attachment B, line 23 shows a PBOPBA amortization of (\$23.490) million including FF&U (column 7). Excluding FF&U, the annual amortization is (\$23.083) million or (\$1.924) million per month.

Refer to AL 5054 provided in response 1. In Attachment B, line 27 shows a PBOPBA amortization of (\$1.744) million including FF&U (column 7). Excluding FF&U, the annual amortization is (\$1,714) million or (\$143K) per month.

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SAN DIEGO GAS & ELECTRIC COMPANY FOR AUTHORITY TO REVISE THEIR
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JANUARY 1, 2020 IN THE TRIENNIAL COST ALLOCATION PROCEEDING**

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Other (initial questions a., b., c., and d.)

Refer to attached acrobat file for monthly journal entries.



SCG TCAP

2020_CalAdv DR 031.

Refer to the response in question 1 for the interpretation of question b. The authorized PBOP cost of \$1.639 million represents less than 0.1% of \$2,685 authorized revenue requirement effective August 1, 2016. The authorized PBOP cost of \$1.696 million represents less than 0.1% of \$2,548 authorized revenue requirement effective January 1, 2017.

D.16-06-054, SoCalGas' TY 2016 General Rate Case, approved the PBOPBA effective January 1, 2016.

SE Audit Services has not performed an audit on the PBOPBA from January 2016 through June 2018. Refer to response 1 for further explanation.

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY &
SAN DIEGO GAS & ELECTRIC COMPANY FOR AUTHORITY TO REVISE THEIR
NATURAL GAS RATES AND IMPLEMENT STORAGE PROPOSALS EFFECTIVE
JANUARY 1, 2020 IN THE TRIENNIAL COST ALLOCATION PROCEEDING**

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QUESTION 3:

For the Core Fixed Cost Account (CFCA) tab, please provide supporting documentation for the following:

i. Costs:

i. December 2016: Authorized Margin of \$248,946,650; Authorized Amortization of \$7,980,859; Company Use-Other of \$25,999; Unaccounted for Gas \$3,937,765.

ii. August 2017: Authorized Margin of \$89,893,456; Authorized Amortization of \$9,790,125; Company Use-Other of \$26,008; Unaccounted for Gas (\$571,144).

j. Revenues:

i. December 2016: Core Revenues of \$213,279,371; Amortization of \$48,291,300.

ii. August 2017: Core Revenues of \$102,651,511; Amortization of \$4,297,560.

RESPONSE 3:

Costs

Refer to attached acrobat files for supporting details on authorized margin and authorized amortization for December 2016 and August 2017.



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2020_CalAdv DR 031, 2020_CalAdv DR 031, 2020_CalAdv DR 031.

Refer to the attached acrobat file for the supporting documents for the company use fuel – other and unaccounted for gas costs for December 2016 and August 2017.



SCG TCAP

2020_CalAdv DR 031.

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY &
SAN DIEGO GAS & ELECTRIC COMPANY FOR AUTHORITY TO REVISE THEIR
NATURAL GAS RATES AND IMPLEMENT STORAGE PROPOSALS EFFECTIVE
JANUARY 1, 2020 IN THE TRIENNIAL COST ALLOCATION PROCEEDING**

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DATE RESPONDED: 2-15-19

Revenues

Refer to the attached acrobat file for the core revenues and amortization for December 2016 and August 2017. SoCalGas decomposes utility sales revenues by Expense Type (ET) which segregates revenues into various classifications (e.g., ET 075 represents the revenues to amortize the SGPMA).



SCG TCAP
2020_CalAdv DR 031.

Other (initial questions a., b., c., and d.)

Refer to attached acrobat file for monthly journal entries.



SCG TCAP
2020_CalAdv DR 031.

Refer to the response in question 1 for the interpretation of question b. The annual authorized margin of \$1,791 million represents 66.7% of \$2,685 million authorized revenue requirement effective August 1, 2016. The annual authorized margin of \$1,788 million represents 70.2% of \$2,548 million authorized revenue requirement effective January 1, 2017.

The CFCA was approved in the 2017 TCAP D.16-10-004.

SE Audit Services has not performed an audit on the CFCA from January 2016 through June 2018. Refer to response 1 for further explanation.

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NATURAL GAS RATES AND IMPLEMENT STORAGE PROPOSALS EFFECTIVE
JANUARY 1, 2020 IN THE TRIENNIAL COST ALLOCATION PROCEEDING**

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(DATA REQUEST CAL ADVOCATES-DR-031)

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DATE RESPONDED: 2-15-19

QUESTION 4:

For the BackBone Transmission Balancing Account (BTBA) tab, please provide supporting documentation for the following:

a. Costs:

iii. December 2016: Authorized Cost of \$12,522,505; Authorized Amortization of \$3,751,215; Capital-Related Costs: Depreciation of \$42,681, Income Taxes of \$31,676, and Property Taxes of \$5,664.

iv. August 2017: Authorized Cost of \$18,172,906; Authorized Amortization of \$4,393,259; Incremental O&M Costs: 5,095; Capital-Related Costs: Depreciation of \$42,681, Income Taxes of \$30,682, and Property Taxes of \$3,382.

b. Revenues:

v. December 2016: BTS Revenues of \$17,094,927; Amortization of \$44,586.

vi. August 2017: BTS Revenues of \$25,600,491; Amortization of \$750,583.

RESPONSE 4:

Costs

Refer to attached acrobat files for details on the authorized cost and authorized amortization for December 2016 and August 2017.



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SCG TCAP

2020_CalAdv DR 031, 2020_CalAdv DR 031.

Refer to attached excel file for listing of O&M costs for the month of August 2017. The cost listing is by cost element (CE) category which identifies the types of costs (e.g., CE 6110020 is for management employee salaries straight-time). The file also provides details on capital-related costs. Please note that the question inadvertently asks for property taxes, but instead should ask for the return cost.



SCG 2020

TCAP_CalAdv DR 031.

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY &
SAN DIEGO GAS & ELECTRIC COMPANY FOR AUTHORITY TO REVISE THEIR
NATURAL GAS RATES AND IMPLEMENT STORAGE PROPOSALS EFFECTIVE
JANUARY 1, 2020 IN THE TRIENNIAL COST ALLOCATION PROCEEDING**

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(DATA REQUEST CAL ADVOCATES-DR-031)

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DATE RESPONDED: 2-15-19

Revenues

Refer to the attached acrobat file for the BTS revenues for December 2016 and August 2017.



SCG TCAP
2020_CalAdv DR 031.

Revenues - Amortization

Refer to AL 4877 provided in response 1. On page 5, the Update to BTS Rate table shows a BTBA proposed annual amortization excluding FF&U of \$535K or \$45K per month.

Refer to AL 5054 provided in response 1. On page 6, the Update to BTS Rate table shows a BTBA proposed annual amortization excluding FF&U of \$9.007 million or \$751K per month.

Other (initial questions a., b., c., and d.)

Refer to attached acrobat file for monthly journal entries.



SCG TCAP
2020_CalAdv DR 031.

Refer to the response in question 1 for the interpretation of question b. The annual authorized cost of \$147.5 million represents 5.5% of \$2,685 million authorized revenue requirement effective August 1, 2016. The annual authorized cost of \$218 million represents 8.6% of \$2,548 million authorized revenue requirement effective January 1, 2017.

SoCalGas filed AL 4240 to establish the BTBA.

SE Audit Services has not performed an audit on the BTBA from January 2016 through June 2018. Refer to response 1 for further explanation.

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QUESTION 5:

For the Integrated Transmission Balancing Account (ITBA) tab, please provide supporting documentation for the following:

k. Costs:

- i. December 2016: Authorized Cost of \$5,624,962; Authorized SI Transfer of (\$687,919); Authorized Amortization of \$1,288,264; PCB Cost of \$66,806.
- ii. August 2017: Authorized Cost of \$5,565,229; Authorized SI Transfer of (\$840,366); Authorized Amortization of \$1,205,020; PCB Cost of \$89,391.

l. Revenues:

- i. Trans Revenues of \$6,072, 540; Amortization of \$380,453.
- ii. August 2017: Trans Revenues of \$6,420,072; Amortization of (\$125,377).

RESPONSE 5:

Costs

Refer to attached acrobat files for supporting details for the authorized cost, SI transfer, and authorized amortization for December 2016 and August 2017.



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SCG TCAP

2020_CalAdv DR 031, 2020_CalAdv DR 031, 2020_CalAdv DR 031.

Refer to attached excel file for listing of PCB costs for the months of December 2016 and August 2017. The cost listing is by CE category which identifies the types of costs (e.g., CE 6110020 is for management employee salaries straight-time).



SCG 2020

TCAP_CalAdv DR 031.

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY &
SAN DIEGO GAS & ELECTRIC COMPANY FOR AUTHORITY TO REVISE THEIR
NATURAL GAS RATES AND IMPLEMENT STORAGE PROPOSALS EFFECTIVE
JANUARY 1, 2020 IN THE TRIENNIAL COST ALLOCATION PROCEEDING**

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(DATA REQUEST CAL ADVOCATES-DR-031)

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DATE RESPONDED: 2-15-19

Revenues

Refer to the attached acrobat file for the local transmission revenues and amortization for December 2016 and August 2017.



SCG TCAP
2020_CalAdv DR 031.

Other (initial questions a., b., c., and d.)

Refer to attached acrobat file for monthly journal entries.



SCG TCAP
2020_CalAdv DR 031.

SoCalGas filed AL 3706-A and partial supplemental AL 3706-B to establish the ITBA.

Refer to the response in question 1 for the interpretation of question b. The annual authorized cost of \$50.4 million represents 1.9% of \$2,685 million authorized revenue requirement effective August 1, 2016. The annual authorized cost of \$74.2 million represents 2.9% of \$2,548 million authorized revenue requirement effective January 1, 2017.

SE Audit Services has not performed an audit on the ITBA from January 2016 through June 2018. Refer to response 1 for further explanation.

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY &
SAN DIEGO GAS & ELECTRIC COMPANY FOR AUTHORITY TO REVISE THEIR
NATURAL GAS RATES AND IMPLEMENT STORAGE PROPOSALS EFFECTIVE
JANUARY 1, 2020 IN THE TRIENNIAL COST ALLOCATION PROCEEDING**

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(DATA REQUEST CAL ADVOCATES-DR-031)

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DATE RESPONDED: 2-15-19

QUESTION 6:

For the Self-Generation Program Memorandum Account (SGPMA) tab, please provide supporting documentation for the following:

m. Costs:

- i. December 2016: Program Expenses of \$2,152,156.
- ii. July 2017: Program Expenses of \$3,021,694.

n. Revenues:

- i. December 2016: Amortization of \$666,667.
- ii. July 2017: Amortization of \$666,667.

RESPONSE 6:

Costs

Refer to attached excel file for listing of program costs for the months of December 2016 and July 2017. The cost listing is by CE category which identifies the types of costs (e.g., CE 6110020 is for management employee salaries straight-time).



SCG 2020
TCAP_CalAdv DR 031.

Revenues - Amortization

Refer to AL 4877 provided in response 1. In Attachment B, line 26 shows a SGPMA amortization of \$8.137 million including FF&U (column 7). Excluding FF&U, the annual amortization is \$8 million or \$667K per month.

Refer to AL 5054 provided in response 1. In Attachment B, line 36 shows a SGPMA amortization of \$8.135 million including FF&U (column 7). Excluding FF&U, the annual amortization is \$8 million or \$667K per month.

Other (initial questions a., b., c., and d.)

Refer to attached acrobat file for monthly journal entries.

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY &
SAN DIEGO GAS & ELECTRIC COMPANY FOR AUTHORITY TO REVISE THEIR
NATURAL GAS RATES AND IMPLEMENT STORAGE PROPOSALS EFFECTIVE
JANUARY 1, 2020 IN THE TRIENNIAL COST ALLOCATION PROCEEDING**

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SCG TCAP
2020_CalAdv DR 031.

Refer to the response in question 1 for the interpretation of question b. The amortization of \$8.137 million represents the authorized funding for SoCalGas' self-generation incentive program and represents 0.3% of \$2,685 authorized revenue requirement effective August 1, 2016. The authorized funding of \$8.135 million represents 0.3% of \$2,548 authorized revenue requirement effective January 1, 2017.

In compliance with Decision (D.) 01-03-073, SoCalGas filed AL 3014 to establish the SGPMA.

SE Audit Services has not performed an audit on the SGPMA from January 2016 through June 2018. Refer to response 1 for further explanation.

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NATURAL GAS RATES AND IMPLEMENT STORAGE PROPOSALS EFFECTIVE
JANUARY 1, 2020 IN THE TRIENNIAL COST ALLOCATION PROCEEDING**

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DATE RESPONDED: 2-15-19

QUESTION 7:

For the California Solar Initiative Thermal Program Memorandum Account (CSITPMA) tab, please provide supporting documentation for the following:

o. Costs:

- i. December 2016: Program Expenses of \$1,503,774.
- ii. July 2017: Program Expenses of \$1,944,869.

p. Revenues:

- i. December 2016: Amortization of \$1,016,704.
- ii. July 2017: Amortization of \$1,608,973.

RESPONSE 7:

Costs

Refer to attached excel file for listing of program costs for the months of December 2016 and July 2017. The cost listing is by CE category which identifies the types of costs (e.g., CE 6110020 is for management employee salaries straight-time).



SCG 2020
TCAP_CalAdv DR 031.

Revenues - Amortization

Refer to AL 4877 provided in response 1. In Attachment B, line 6 shows a CSITPMA amortization of \$12.416 million including FF&U (column 7). Excluding FF&U, the annual amortization is \$12.2 million or \$1.017 million per month.

Refer to AL 5054 provided in response 1. In Attachment B, line 8 shows a CSITPMA amortization of \$19.643 million including FF&U (column 7). Excluding FF&U, the annual amortization is \$19.308 million or \$1.609 million per month.

Other (initial questions a., b., c., and d.)

Refer to attached acrobat file for monthly journal entries.

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY &
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JANUARY 1, 2020 IN THE TRIENNIAL COST ALLOCATION PROCEEDING**

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SCG TCAP
2020_CalAdv DR 031.

Refer to the response in question 1 for the interpretation of question b. The amortization of \$12.416 million represents the amount in rates to recover costs related to SoCalGas CSI thermal program and represents 0.5% of \$2,685 authorized revenue requirement effective August 1, 2016. The amortization of \$19.643 million represents 0.8% of \$2,548 authorized revenue requirement effective January 1, 2017.

In compliance with D.10-01-022, SoCalGas filed AL 4102 to establish the CSITPMA.

SE Audit Services has not performed an audit on the CSITPMA from January 2016 through June 2018. Refer to response 1 for further explanation.

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY &
SAN DIEGO GAS & ELECTRIC COMPANY FOR AUTHORITY TO REVISE THEIR
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(DATA REQUEST CAL ADVOCATES-DR-031)

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QUESTION 8:

For the Safety Enhancement Expense Balancing Account (SEEBA) tab, please provide supporting documentation for the following:

q. Costs:

- i. December 2016: O&M Costs of \$2,721,588.
- ii. June 2017: O&M Costs of (\$9,348,040).

r. Revenues:

- i. December 2016: Amortization of \$3,513,126.
- ii. June 2017: Amortization of \$3,500,963.

RESPONSE 8:

Costs

Refer to attached excel file for listing of program costs for the months of December 2016 and June 2017. The cost listing is by CE category which identifies the types of costs (e.g., CE 6110020 is for management employee salaries straight-time).



SCG 2020
TCAP_CalAdv DR 031.

Revenues - Amortization

Refer to the attached AL 5017-A, Establishment of the PSEP-P2MA and Updated Revenue Requirement pursuant to Decision 16-08-00. AL 5017-A provided for interim rate recovery of the recorded balances in the SEEBA, SECCBA, and Pipeline Safety and Reliability Memorandum Account (PSRMA) and authorizes SoCalGas to recover a total of \$64.5 million effective September 1, 2016. The total consists of the following balances: \$42.2 million for SEEBA, \$14.7 million for SECCBA, and \$7.6 million for PSRMA. For SEEBA, the amortization for December 2016 is \$3.5 million ($\$42.2 \text{ million} / 12 = \3.5 million).



SCG TCAP
2020_CalAdv DR 031.

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Refer to the attached AL 5070, PSEP PSRMA Proceeding Revenue Requirement Implementation Pursuant to Decision 16-12-063. D.16-12-063 authorized the recovery of PSEP costs including an update of the revenue requirements for adjustments of the on-going capital-related costs for PSEP capital projects approved and regulatory account interest through December 31, 2016 for rates effective January 1, 2017. Amortization for the SEEBA was adjusted for cost credits of \$146K. As such, the monthly amortization for 2017 decreased by approximately \$12K ($\$146K / 12 = \$12K$) from \$3.513 million to \$3.501 million.



SCG TCAP
2020_CalAdv DR 031.

Other (initial questions a., b., c., and d.)

Refer to attached acrobat file for monthly journal entries.



SCG TCAP
2020_CalAdv DR 031.

Refer to the response in question 1 for the interpretation of question b. The amortization of \$42.2 million represents the amount in rates to recover the PSEP costs in the SECCBA and represents 1.6% of \$2,685 authorized revenue requirement effective August 1, 2016. The amortization of \$42 million represents 1.6% of \$2,548 authorized revenue requirement effective January 1, 2017.

SoCalGas filed AL 4664 in compliance with D.14-06-007 to establish the SECCBA.

SE Audit Services has not performed an audit on the SEEBA from January 2016 through June 2018. Refer to response 1 for further explanation.

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY &
SAN DIEGO GAS & ELECTRIC COMPANY FOR AUTHORITY TO REVISE THEIR
NATURAL GAS RATES AND IMPLEMENT STORAGE PROPOSALS EFFECTIVE
JANUARY 1, 2020 IN THE TRIENNIAL COST ALLOCATION PROCEEDING**

(A.18-07-024)

(DATA REQUEST CAL ADVOCATES-DR-031)

DATA RECEIVED: 1-23-19

DATE RESPONDED: 2-15-19

QUESTION 9:

For the Safety Enhancement Capital Cost Balancing Account (SECCBA) tab, please provide supporting documentation for the following:

s. Costs:

- i. December 2016: Depreciation of \$1,393,356; Income Taxes of \$1,506,347; Property Taxes of \$299,580; Return of \$4,437,491; Post-1955 Pipeline of (43,263).
- ii. July 2017: Depreciation of \$1,805,307; Income Taxes of \$2,12,859; Property Taxes of \$699,868; Return of \$5,314,859; Post-1955 Pipeline of (7,190).

t. Revenues:

- i. December 2016: Amortization of \$1,230,290.
- ii. July 2017: Amortization of \$1,489,738.

RESPONSE 9:

Costs

Refer to attached excel file for capital-related costs and post-1955 pipeline adjustments for December 2016 and July 2017.



SCG 2020

TCAP_CalAdv DR 031.

Revenues - Amortization

Refer to the response to question 8. For SECCBA, the amortization for December 2016 is \$1.2 million ($\$14.7 \text{ million} / 12 = \1.2 million).

Refer to the AL 5070 in response 8. The annual amortization for the SECCBA increased by \$3.1 million. As such, amortization for 2017 increased to \$17.8 million ($\$14.7 \text{ million} + \$3.1 \text{ million} = \17.8 million) or \$1.5 million for July 2017.

Other (initial questions a., b., c., and d.)

Refer to attached acrobat file for monthly journal entries.

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY &
SAN DIEGO GAS & ELECTRIC COMPANY FOR AUTHORITY TO REVISE THEIR
NATURAL GAS RATES AND IMPLEMENT STORAGE PROPOSALS EFFECTIVE
JANUARY 1, 2020 IN THE TRIENNIAL COST ALLOCATION PROCEEDING**

(A.18-07-024)

(DATA REQUEST CAL ADVOCATES-DR-031)

DATA RECEIVED: 1-23-19

DATE RESPONDED: 2-15-19



SCG TCAP
2020_CalAdv DR 031.

Refer to the response in question 1 for the interpretation of question b. The amortization of \$14.7 million represents the amount in rates to recover the PSEP costs in the SEEBBA and represents 0.5% of \$2,685 authorized revenue requirement effective August 1, 2016. The amortization of \$17.8 million represents 0.7% of \$2,548 authorized revenue requirement effective January 1, 2017.

SoCalGas filed AL 4664 in compliance with D.14-06-007 to establish the SECCBA.

SE Audit Services has not performed an audit on the SECCBA from January 2016 through June 2018. Refer to response 1 for further explanation.

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(A.18-07-024)

(DATA REQUEST CAL ADVOCATES-DR-031)

DATA RECEIVED: 1-23-19

DATE RESPONDED: 2-15-19

QUESTION 10:

For the System Reliability Memorandum Account (SRMA) tab, please provide supporting documentation for the following:

u. Costs:

- i. December 2016: SR Costs of \$29,102,429 MILC adjustment of \$68,428.
- ii. August 2017: SR Costs of \$20,385,898; MILC Adjustment of \$102,170.

v. Revenues:

- i. December 2016: SR Revenues of \$28,524,617; Amortization of \$1,853,869.
- ii. August 2017: SR Revenues of \$20,073,458; Amortization of \$648,747.

RESPONSE 10:

SR Costs and Revenues

In the attached acrobat files are details on SR costs and revenues for December 2016 and August 2017. For December 2016, total SR costs of \$29,102,429 consists of monthly baseload costs of \$27,631,539 plus BTS charges of \$1,470,890. For August 2017, total SR costs of \$20,385,898 consists of monthly baseload costs of \$18,147,807 and BTS charges of \$1,893,783, spot purchases of \$325,005 and BTS charges of \$19,292, and a true-up adjustment of prior costs of \$11. For August 2017, total SR revenues of \$20,073,458 consists of monthly baseload revenues of \$19,828,619, spot sales of \$251,848, and a true-up adjustment of prior revenues of (\$7,009).



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2020_CalAdv DR 031,2020_CalAdv DR 031,

MILC adjustments

In the attached acrobat file are details on the MILC calculations. The MILC adjustment recorded in December 2016 is based on net SR activity for October 2016. The MILC adjustment recorded in August 2017 is based on net SR activity for June 2017.



SCG TCAP

2020_CalAdv DR 031,

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Revenues - Amortization

Refer to AL 4877 provided in response 1. In Attachment B, line 20 shows a SRMA amortization of \$22.628 million including FF&U (column 7). Excluding FF&U, the annual amortization is \$22.246 million or \$1.854 million per month.

Refer to AL 5054 provided in response 1. In Attachment B, line 24 shows a SRMA amortization of \$7.916 million including FF&U (column 7). Excluding FF&U, the annual amortization is \$7.785 million or \$649K per month.

Other (initial questions a., b., c., and d.)

Refer to attached acrobat file for monthly journal entries.



SCG TCAP
2020_CalAdv DR 031.

Refer to the response in question 1 for the interpretation of question b. The amortization of \$22.6 million represents the amount in rates to recover the activity in the SRMA and represents 0.8% of \$2,685 authorized revenue requirement effective August 1, 2016. The amortization of \$7.9 million represents 0.3% of \$2,548 authorized revenue requirement effective January 1, 2017.

SoCalGas filed AL 3818-A to establish the SRMA.

SE Audit Services has not performed an audit on the SRMA from January 2016 through June 2018. Refer to response 1 for further explanation.

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(A.18-07-024)

(DATA REQUEST CAL ADVOCATES-DR-031)

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DATE RESPONDED: 2-15-19

QUESTION 11:

For the Transmission Integrity Management Program Balancing Account (TIMPBA) tab, please provide supporting documentation for the following:

w. Costs:

- i. December 2016: O&M Costs of \$5,809,487; Capital-related Costs of Depreciation of \$20,493, of Income Taxes of \$14,318, of Return of \$73,377
- ii. August 2017: O&M Costs of \$3,518,730; Capital-related Costs of Depreciation of \$39,614, of Income Taxes of \$43,519, of Return of \$116,768, of Property Tax of \$13,766.

x. Revenues:

- i. December 2016: Authorized Cost of \$4,911,167; Amortization of \$1,593,853.
- ii. August 2017: Authorized Cost of \$5,083,058.

RESPONSE 11:

Costs

Refer to attached excel file for listing of O&M costs by cost element category for the months of December 2016 and August 2017. In addition, the attached file provides the capital-related costs for the same months.



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TCAP_CalAdv DR 031.

Revenues - Authorized Cost

Please refer to the excel file provided in response 1. The annual authorized TIMP cost for 2016 was \$58.934 million or \$4.911 million per month. The annual authorized TIMP cost for 2017 was \$60.997 million or \$5.083 million per month.

Revenues - Amortization

In the attached AL 4819, Request for Recovery of the TIMPBA – 2014 Recorded Activity, SoCalGas requests to amortize \$19.1 million (or \$1.6 million) in rates effective August 1, 2016 for a 12-month period. On July 6, 2016, the Commission approved AL 4819 effective as of August 1, 2016.

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SCG TCAP
2020_CalAdv DR 031.

Other (initial questions a., b., c., and d.)

Refer to attached acrobat file for monthly journal entries.



SCG TCAP
2020_CalAdv DR 031.

Refer to the response in question 1 for the interpretation of question b. The authorized cost of \$58.934 million represents 2.2% of \$2,685 authorized revenue requirement effective August 1, 2016. The authorized amortization of \$60.997 million represents 2.4% of \$2,548 authorized revenue requirement effective January 1, 2017.

D.16-06-054, SoCalGas' TY 2016 General Rate Case, approved the TAMPBA effective January 1, 2016.

Sempra Energy Audit Services performed an audit of the Transmission Integrity Management Program and issued a report on December 14, 2016. Under our current policy we do not provide copies of audit reports to anyone outside of the company. We can arrange for CalPA to review the report at one of our offices. The reports we produce are confidential and the information provided in the internal audit report is proprietary per Gov't Code § 6254.15; Gov't Code §6254.7(d); Gov't Code § 6254(k); Evid. Code §1060; and Civil Code §3426 et seq.