

**ORA DATA REQUEST
ORA-SDGE-159-MRL
SDG&E 2019 GRC – A.17-10-007
SDG&E RESPONSE
DATE RECEIVED: MARCH 12, 2018
DATE RESPONDED: MARCH 27, 2018**

Exhibit Reference: SDG&E 2017 Adjusted-Recorded Capital Expenditures and SDG&E Exs. 24 and 25

SDG&E Witnesses: Peter G. Girard

Subject: SDG&E Workpaper References and Formatting

Please provide the following to cure these deficiencies:

1. Please reformat the 2017 Recorded-Adjusted Capital Expenditure data into the same format as in SDG&E's workpapers for capital, SDG&E Exs. 24-CWP and 25-CWP. In particular, the alpha and numeric categories in the 2017 Adjusted-Recorded data contain incorrect column headings. Most specifically, the heading "Workpaper" contains Budget Codes, not references to SDG&E's workpapers and the heading "Workpaper Title" contains titles that do not appear anywhere in SDG&E's workpapers. To correct these errors, make specific citations to page numbers in SDG&E's workpapers (if appropriate), use "Workpaper Detail" identifiers as in SDG&E's workpapers, and allocate the dollar amounts by the same "Workpaper Detail" identifiers as in SDG&E's workpapers.

SDG&E Response 01:

SDG&E objects to this request on the grounds that it is argumentative (SDG&E's prior response is not deficient), unduly burdensome and outside the scope of this proceeding. SDG&E is not required to create new data or present existing data in a different form beyond that which might be readily available. The provision of Base Year + 1 data (in this case 2017 data) is outside the scope of the Rate Case Plan; nonetheless, SDG&E has provided information above and beyond the Rate Case Plan's requirements in the 2017 Recorded-Adjusted Capital Expenditure file submitted to ORA in March 12, 2018. Subject to and without waiving the foregoing objection, SDG&E responds as follows:

The data provided in the 2017 Recorded-Adjusted Capital Expenditure file is in the format nearly identical to, and containing the same data as that provided in the 2016 General Rate Case for base-year-plus-1 data. Additionally, that data consists of the same elements (fields) as that provided to ORA with the original history and forecast data on Dec. 1, 2017 in the file 'MDR General Requirements Item 17 SDGE/SCG 5-Yr Hist w Fcst.xlsx' which summarized the information from individual witness workpapers. Both listings are ordered by workpaper number.

Regarding various headings and other information on the workpapers:

In the capital workpapers, a 'Budget Code' is associated with one or more 'Workpaper Groups', which contain one or more 'Workpaper Details'. The capital workpaper volume workpapers can further be grouped into a 'Category' and perhaps a 'Category Sub' to permit display in related groupings at the discretion of the witness. For example, in workpaper exhibit SDG&E-24-CWP-R:

**ORA DATA REQUEST
ORA-SDGE-159-MRL
SDG&E 2019 GRC – A.17-10-007
SDG&E RESPONSE
DATE RECEIVED: MARCH 12, 2018
DATE RESPONDED: MARCH 27, 2018**

SDG&E Response 01 Continued:

- In the first page of the table of contents, grouped into a category titled “A. Controller, Reg Affrs, Legal” are two related “Workpaper Groups”
 - 00810A - T15061 POWERPLAN S REIMBURSABLES & REFUNDS (CAC)
 - 00813H - T15086 POWERPLANS REG MGMT SOL FOR FERC TRANS R
- The cover page for the first of those workpaper groups is found on page 3, the details beginning on page 4 show the budget code is 00810.0.
- The ‘Workpaper Detail’ on page 7 shows that detail to be:
 - 00810A.001 - T15061 POWERPLAN S REIMBURSABLES & REFUNDS (CAC)

In the GRC workpapers, capital budgets contain a prefix, often as zeros (‘0’ or ‘00’) to pack the label to 5 spaces for database purposes and to force appearance order in sorting. There may also be a suffix in order to permit grouping of associated budget components. Thus the ‘230’ budget will appear as ‘Budget Code 00230.0’, and in workpapers as ‘Workpaper Group 002300’ and will have one or more subcomponents (workpaper details) such as ‘002300.001’. The forecast for a particular budget is the sum of its subcomponents, e.g. the budget code 00230.0 does not in itself have a forecast cost, that will be the sum of 00230.001, 00230.002 and any other subcomponents (workpaper details).

If the forecast for a particular budget is fully numeric, that indicates that the budget or sub-budget has a cost history and the forecast may have been derived from that history, such as an average or trend. If the suffix is alpha, that indicates the budget does not have a cost history and that it was newly created in the GRC process.

Regarding the presence or absence of a workpaper in the provided Excel files:

- If a capital budget workpaper had \$0 (zero) spend in 2017, it will not be present in the workbook. This can also occur if the result of adjustments makes the 2017 value \$0.
- If there were any discrete combinations of budget codes into a capital workpaper that were not also made in the 2017 adjustment process, those 2017 codes may appear as orphans with no matching history. This should be rare.
- If a budget code was added for forecasting purposes but does not yet have an accounting record there will be no historical cost for it; it may be an ‘orphan’ in the 2017 listing.
- If any proxy codes were used, likely because of a late need to include a forecasted budget for which no code yet existed, then that proxy may not be matched up with its actual spend code, if it exists. This should be rare.

**ORA DATA REQUEST
ORA-SDGE-159-MRL
SDG&E 2019 GRC – A.17-10-007
SDG&E RESPONSE
DATE RECEIVED: MARCH 12, 2018
DATE RESPONDED: MARCH 27, 2018**

2. For each item in 1, above, please include in the reformatting of the 2017 Recorded-Adjusted data:

- a. The amount of CWIP and
- b. The In-Service Date.

SDG&E Response 02:

SDG&E objects to this request on the grounds that it is argumentative (SDG&Es' prior response is not deficient), unduly burdensome and outside the scope of this proceeding. SDG&E is not required to create new data or present existing data in a different form beyond that which might be readily available. The provision of Base Year + 1 data (in this case 2017 data) is outside the scope of the Rate Case Plan; nonetheless, SDG&E has provided information above and beyond the Rate Case Plan's requirements in the 2017 Recorded-Adjusted Capital Expenditure file submitted to ORA in March 12, 2018 in the format nearly identical to that provided in the 2016 General Rate Case for base-year-plus-1 data). Subject to and without waiving the foregoing objection, SDG&E responds as follows:

Please see the accompanying spreadsheets, which, in this particular instance, contain information that happens to be readily available. Such information may not be readily available for other GRC witness areas. SDG&E reserves the right to treat requests for such information on a case-by-case basis, including, but not limited to, whether information requested is unduly burdensome, irrelevant and/or exceeds the scope of permissible discovery under Rule 10.1 to produce.:

- ORA-SDG&E-159-MRL_IT Response.xlsx regarding exhibit SDG&E-24
- ORA-SDG&E-159-MRL_Cyber Response.xlsx regarding exhibit SDG&E-25

The attached spreadsheets contain the amount of CWIP (where applicable), the In-Service Data (where applicable) and work paper references for the IT and Cyber Security projects associated with the 2017 Recorded-Adjusted data.

Upon reviewing the list of projects, SDG&E found IT capital spend that should have been adjusted out of the 2017 actuals. This spend was for non-GRC funded capital projects. Therefore, the total in the spreadsheet "ORA-SDG&E-159-MRL_IT Response" is the correct showing of 2017 IT capital actuals and therefore replaces the IT portion of the 2017 Recorded-Adjusted Capital Expenditure file.