

**ORA DATA REQUEST  
ORA-SDGE-163-MRK  
SDG&E 2019 GRC – A.17-10-007  
SDG&E RESPONSE  
DATE RECEIVED: MARCH 16, 2018  
DATE RESPONDED: MARCH 30, 2018**

**Exhibit Reference:** SDG&E-40  
**SDG&E Witness:** Eric Dalton  
**Subject:** Miscellaneous Revenues

**Please provide the following:**

1. Please provide examples of past CIAC projects (since 2014) for which SDG&E calculated some of the associated labor costs, but these costs would not appear as a part of the labor portion of costs in the response to data request ORA-SDG&E-067-MRK, had the projects occurred in 2016. (ORA is assuming that SDG&E's accounting practices regarding CIAC labor cost have not changed since 2014, hence the treatment of labor costs of a 2014 project would be the same then as in 2016.) Please provide examples in each of the following categories: the development of (1) new housing complexes, (2) malls, (3) supermarkets (such as COSTCO or Safeway), and (4) hotels. Explain in detail how the accounting was done for each of these examples both for costs and for credits. Explain in detail how labor costs were calculated for each of these projects and how the accounting was done for these labor costs.

**SDG&E Response 01:**

SDG&E objects to this request pursuant to Rule 10.1 of the Commission's Rules of Practice and Procedure on the grounds that the request is neither relevant to the subject matter involved in this proceeding nor is reasonably calculated to lead to the discovery of admissible evidence, and further on the ground that the burden and intrusiveness of this request outweigh the likelihood that the information sought will lead to the discovery of admissible evidence. Subject to and without waiving these objections, SDG&E responds as follows:

As SDG&E previously stated in response to ORA-SDGE-116-MRK Question 1, SDG&E does not have a set of rules that document what part of a CIAC project should be carried out by either SDG&E employees or SDG&E contractors. SDG&E provides oversight and ultimate approval on planning, engineering design, construction, and inspection on all CIAC activities in which the applicant installs assets to be owned and operated by SDG&E. Other decision factors include the nature of the work and the availability of the SDG&E crew to perform the work. The Tariff Rules 15 and 16 that were included with the response to ORA-SDG&E-116-MRK document the distinction between applicant-performed work and company work. The accounting treatment is irrespective of the type of applicant requesting the work (e.g. housing complex, malls, supermarkets, hotels, or government agencies), but rather dictated by the elements of work as specifically defined by the Tariff Rules.

As SDG&E previously stated in response to ORA-SDGE-060-MRK Question 1, CIAC Deposits are not available with labor and non-labor components broken apart. When deposits are received, the full amount is recorded to a single general ledger account number within our SAP accounting system.

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**SDG&E Response 01 Continued:**

CIAC project costs are accounted for as incurred where SDG&E labor is charged separately from non-labor costs that SDG&E incurs. As agreed to with ORA and as described in response to ORA-SDGE-067-MRK Supplemental 1 and Supplemental 2, the spreadsheets that were provided with those supplemental responses were intended to be representative of CIAC project cost accounting for 2016.

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2. Please provide examples (excluding government agencies and the categories listed in Question 1) of past CIAC projects (since 2014) for which SDG&E calculated some of the associated labor costs but these costs would not appear as a part of the labor portion of costs in the response to data request ORA-SDG&E-067-MRK, had the projects occurred in 2016. (ORA is assuming that SDG&E's accounting practices regarding CIAC labor cost have not changed since 2014, hence the treatment of labor costs of a 2014 project would be the same then as in 2016.) Please provide at least as great a number of examples as supplied in response to Question 1. Explain how the accounting was done both for costs and for credits, how labor costs were calculated, and how the accounting was done for the labor costs.

**SDG&E Response 02:**

See response to Question 1.

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3. Please provide examples (excluding government agencies and the categories listed in Question 1) of past CIAC projects (since 2014) for which SDG&E calculated some of the associated labor costs but these costs would not appear as a part of the labor portion of costs in the response to data request ORA-SDG&E-067-MRK, had the projects occurred in 2016. (ORA is assuming that SDG&E's accounting practices regarding CIAC labor cost have not changed since 2014, hence the treatment of labor costs of a 2014 project would be the same then as in 2016.) Please provide at least as great a number of examples as supplied in response to Question 1. Explain how the accounting was done both for costs and for credits, how labor costs were calculated, and how the accounting was done for the labor costs.

**SDG&E Response 03:**

See response to Question 1.

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4. Please provide examples (excluding government agencies and the categories listed in Question 3) of past CIAC projects (since 2014) for which SDG&E needed to include some of the associated labor costs in its internal accounting for CIAC, i.e., the case when these labor costs would comprise a part of the labor portion of costs in the response to data request ORASDG&E-067-MRK, had the projects occurred in 2016. (ORA is assuming that SDG&E's accounting practices regarding CIAC labor cost have not changed since 2014, hence the treatment of labor costs of a 2014 project would be the same then as in 2016.) Please provide at least as great a number of examples as supplied in response to Question 3. Explain how the accounting was done both for costs and for credits, how labor costs were calculated, and how the accounting was done for the labor costs.

**SDG&E Response 04:**

See response to Question 1.