

PRELIMINARY STATEMENT - PART V - BALANCING ACCOUNTS
DIRECT ASSISTANCE PROGRAM BALANCING ACCOUNT (DAPBA)

Sheet 1

1. Purpose

The DAPBA is an interest bearing balancing account recorded on SoCalGas' financial statements. The purpose of this account is to record the difference between low-income energy efficiency program (i.e., "Direct Assistance Program" or DAP) component of the gas surcharge funds reimbursed from the State and the corresponding actual DAP costs. Per D.12-02-026, utilities shall refer the Low-Income Energy Efficiency Program (LIEE) as Energy Savings Assistance (ESA) Program. Pursuant to D.21-06-015, the funding for DAPBA has been authorized from 2021 to 2026. The gas surcharge was established pursuant to Assembly Bill 1002 and implemented by utilities pursuant to the Natural Gas Surcharge D. 04-08-010. Consistent with D.16-04-040, unspent and underspent funds will be transferred from DAPBA to offset costs recorded in the Emergency Energy Savings Assistance Program Memorandum Account (EESAPMA).

2. Applicability

The DAPBA shall apply to customers charged the Public Purpose Program Surcharge (PPPS).

3. Rates

See Disposition section.

4. Accounting Procedures

SoCalGas shall maintain the DAPBA by recording monthly entries, net of FF&U, as follows:

- a. A debit entry equal to actual ESA costs (e.g., low-income weatherization costs and other marketing program costs);
- b. A debit entry to transfer a portion of the underspending balance from the DAPBA to offset the actual incremental operating and maintenance (O&M) costs recorded in EESAPMA.
- c. A credit entry equal to the ESA surcharge component of the recorded gas PPP surcharge billed for the month, net of actual bad debt write-offs;
- d. A debit entry equal to the ESA surcharge component of the gas PPP surcharge funds, net of any refunds to exempt customers, remitted to the California Department of Tax and Fee Administration (CDTFA), formerly handled by State Board of Equalization (BOE) pursuant to Assembly Bill 1002;
- e. A debit entry equal to ESA surcharge component of the refunds to customers that are exempt from the PPP surcharge under Section 896 of the Public Utilities Code and the California Energy Resources Surcharge Regulation Sections 2315 and 2316;

(Continued)

(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6194-G
DECISION NO.

ISSUED BY
Dan Skopec
Sr Vice President Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Sep 26, 2023
EFFECTIVE Oct 26, 2023
RESOLUTION NO. _____

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