

PRELIMINARY STATEMENT - PART VII - TRACKING ACCOUNTS  
DISTRIBUTED ENERGY RESOURCES SERVICES  
TRACKING ACCOUNT (DERSTA)

Sheet 1

N  
N  
N

1. Purpose

The DERSTA is a tracking account that is not reflected on SoCalGas' financial statements. The purpose of the DERSTA is to track the difference between actual O&M and capital revenue requirements associated with providing distributed energy resources services under Schedule No. GO-DERS and the revenues collected from customers for this service. The DERSTA will be mainly used by SoCalGas to monitor SoCalGas' effectiveness in providing distributed energy resources services to customers. Since recovery of distributed energy resources services costs will be recovered directly from distributed energy resources services customers through miscellaneous revenues under Schedule No. GO-DERS, these costs and miscellaneous revenues will be excluded for cost recovery in SoCalGas' general rate case proceedings. This will ensure that ratepayers are not impacted by any under or over-collection of revenue associated with providing distributed energy resources services.

N

2. Applicability

See Purpose Section.

3. Rates

Not Applicable.

4. Accounting Procedures

SoCalGas shall maintain the DERSTA by recording entries at the end of each month as follows:

- a) A debit entry equal to the actual revenue requirements (i.e., O&M and capital-related costs such as depreciation, taxes and return) associated with providing distributed energy resources services as tracked in an internal order number in SoCalGas' accounting system for each specific DERS project where a signed Feasibility Agreement is obtained from a DERS customer;
- b) A debit entry equal to the cost of decommissioning or removing a DERS facility;
- c) A debit entry for uncollectible costs associated with distributed energy resources services; and
- d) A credit entry for distributed energy resources services revenues billed to customers for this service.

5. Disposition

See Purpose Section.

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(TO BE INSERTED BY UTILITY)  
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ISSUED BY  
**Dan Skopec**  
Vice President  
Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)  
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