

PRELIMINARY STATEMENT - PART V - BALANCING ACCOUNTS  
RESIDENTIAL UNCOLLECTIBLE BALANCING ACCOUNT (RUBA)

Sheet 1

1. Purpose

The RUBA is an interest bearing, two-way balancing account recorded on SoCalGas' financial statements, pursuant to Decision (D.) 20-06-003. The RUBA consists of two subaccounts:

- Uncollectible Cost Subaccount - The purpose of this subaccount is to record the difference between the authorized uncollectible revenues charged to residential customers and actual bad debt expense. This subaccount shall be effective on the date of D.20-06-003.
- In accordance with D.20-06-003, the RUBA will record the transfer of residential uncollectible expenses from the COVID-19 Customer Protections Memorandum Account (CPPMA) for the period March 4, 2020 through August 29, 2020 as authorized by the Commission.
- Arrearage Management Plan (AMP) Subaccount – The purpose of this subaccount is to record the debt forgiven under the AMP. This subaccount shall be effective upon approval of SoCalGas' Tier 2 Advice Letter, which is to be submitted within 90 days of D.20-06-003 to implement the AMP.

2. Applicability

This account shall apply to all gas customers except those specifically excluded by the Commission.

3. Rates

See Disposition Section.

4. Accounting Procedures – Uncollectible Cost Subaccount

SoCalGas will maintain the Uncollectible Cost Subaccount of the RUBA by making entries, net of FF&U as applicable, at the end of each month as follows:

- a. A debit/credit entry equal to the difference between uncollectible revenues charge to residential customers and actual bad debt expense;
- b. An entry to amortize the Uncollectible Cost Subaccount of the RUBA as authorized by the Commission;
- c. An entry to record the transfer of incremental residential expense from the CPPMA; and
- d. An entry equal to interest on the average balance in the account during the month, calculated in the manner described in Preliminary Statement, Part I, J.

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(TO BE INSERTED BY UTILITY)  
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 DECISION NO. 20-06-003

ISSUED BY  
**Dan Skopec**  
 Vice President  
 Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)  
 DATE FILED Jun 1, 2021  
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 RESOLUTION NO. \_\_\_\_\_

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Sheet 2

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5. Accounting Procedures – AMP Subaccount

SoCalGas will maintain the AMP Subaccount of the RUBA by making entries, net of FF&U as applicable, at the end of each month as follows:

- a. A debit entry equal to the debt forgiven under the AMP;
- b. An entry to amortize the AMP Subaccount of the RUBA as authorized by the Commission; and
- c. An entry equal to interest on the average balance in the account during the month, calculated in the manner described in Preliminary Statement, Part I, J.

6. Disposition

SoCalGas will amortize the balance in the RUBA in customers' gas transportation rates in connection with its annual regulatory account update advice letter submittal. The balance will be allocated on an Equal Cents Per Therm (ECPT) basis.

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ISSUED BY  
**Dan Skopec**  
Vice President  
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