

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS  
SAN JOAQUIN VALLEY DATA GATHERING PLAN  
MEMORANDUM ACCOUNT (SJVDGPMA)

Sheet 1

1. Purpose

The SJVDGPMA is an interest-bearing account recorded on SoCalGas' financial statements. Pursuant to Decision (D.) 18-08-019, "Decision Approving the Data Gathering Plan in San Joaquin Valley Disadvantaged Communities, Adopting Process for Updating the List of San Joaquin Valley Disadvantaged Communities, and Adding Nine Communities to the List," the SJVDGPMA will record the costs associated with the Data Gathering Plan (Plan). Costs include, but are not limited to,

- the administrative costs incurred to develop, support and report on the Plan;
- contractor or consultant-related costs to administer and implement the Plan; and
- any other reasonable costs to implement the Plan.

2. Applicability

The SJVDGPMA shall apply to gas customers except those excluded by the Commission.

3. Rates

See Disposition Section.

4. Accounting Procedures

SoCalGas maintains this account by making monthly entries, net of applicable FF&U, as follows:

- a) A debit entry to record the incremental O&M administrative costs associated with the implementation of the Plan;
- b) A debit entry to record the incremental, capital-related administrative costs (depreciation, return, and income taxes) associated with the implementation of the Plan;
- c) A credit entry equal to the recorded gas surcharge billed for the month, net of actual bad debt write-offs;
- d) A debit entry equal to the gas surcharge funds, net of any refunds to exempt customers, remitted to the State Board of Equalization (BOE) pursuant to Assembly Bill 1002;

(Continued)

(TO BE INSERTED BY UTILITY)  
ADVICE LETTER NO. 5371  
DECISION NO. 18-08-019

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

(TO BE INSERTED BY CAL. PUC)  
SUBMITTED Oct 22, 2018  
EFFECTIVE Nov 21, 2018  
RESOLUTION NO. \_\_\_\_\_

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Sheet 2

(Continued)

4. Accounting Procedures (Continued)

- a) A debit entry equal to refunds to customers that are exempt from the surcharge under Section 896 of the Public Utilities Code and the California Energy Resources Surcharge Regulation Sections 2315 and 2316;
- b) A credit entry equal to the reimbursement of the gas surcharge funds, including actual interest earned in the Gas Consumption Surcharge Fund while the funds were in the possession of the State. The amount reimbursed excludes the funds retained by the BOE/Commission to offset their administration costs and any refunds paid by the BOE to customers that are exempt from the surcharge; and
- c) An entry equal to interest on the average of the balance in the account during the month, calculated in the manner described in Preliminary Statement, Part I, J.

1. Disposition

The balance in the SJVDGPMA will be included in SoCalGas' annual Public Purpose Program surcharge rate update submittal for rates effective January 1st of the following year. Recovery of costs is limited to the allocated budget approved by the Commission, and any over-expenditures may not be recovered from ratepayers. Shareholders absorb the balance in the event that actual costs exceed authorized budget levels allocated to SoCalGas.

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ISSUED BY

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