

Docket: : R.13-11-005
Exhibit Number : Cal Advocates 02-E
Commissioner : Randolph
Admin. Law Judge : Kao
Witnesses : S. Castello
: _____



**THE PUBLIC ADVOCATES OFFICE
CALIFORNIA PUBLIC UTILITIES COMMISSION**

SUPPORTING ATTACHMENTS

OF

STEPHEN CASTELLO (ERRATA)

**Administrative Law Judge's Ruling Granting the Motion of the Public Advocate's Office
and Directing Southern California Gas Company to Show Cause Why It Should Not be
Sanctioned by the Commission for Violation of California Public Utilities Code Sections
702, 2107 or 2108 or Rule 1.1 of the Commission's Rules Of Practice and Procedure**

San Francisco, California
April 24, 2020 *Revised* October 26, 2020

**TAB
No.**

TITLE OF DOCUMENT

1. Public Advocates Office Data Request Cal Advocates-EP-SCG-2020-01
2. SoCalGas Response to CalAdvocates-EP-SCG-2020-01_Q1_
3. SoCalGas Response to Q1 Attachment 1
4. SoCalGas Response to Q2 Attachment 2
5. SoCalGas Response to CalAdvocates-EP-SCG-2020-01_Q2-Q4
6. SoCalGas Response to CalAdvocates-EP-SCG-2020-Q2 Attachment

1.

**PUBLIC ADVOCATES OFFICE
DATA REQUEST CAL ADVOCATES
EP-SCG-2020-01**



Public Advocates Office
California Public Utilities Commission

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San Francisco, CA 94102
Phone: (415) 703-2544
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<http://publicadvocates.cpuc.ca.gov>

PUBLIC ADVOCATES OFFICE DATA REQUEST
No. CalAdvocates-EP-SCG-2020-01

Date: February 7, 2020

To: **Corinne Sierzant** Phone: (213) 244-5354
Regulatory Case Manager for SoCalGas Email: CSierzant@semprautilities.com

Elliott Henry Phone: (213) 244-8234
Attorney for SoCalGas Email: EHenry@semprautilities.com

From: **Erica Petrofsky** Phone: (415) 703-1142
Analyst for the Public Advocates Office Email: Erica.Petrofsky@cpuc.ca.gov

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Tovah Trimming Phone: (916) 823-4836
Attorney for the Public Advocates Office Email: Tovah.Trimming@cpuc.ca.gov

Re: Data Request No. CalAdvocates-EP-SCG-2020-01

Response Requested: **Friday, February 21, 2020**

INSTRUCTIONS

You are instructed to answer the following Data Requests in the above-captioned proceeding, with written, verified responses per Public Utilities Code §§ 309.5 and 314, and Rules 1.1 and 10.1 of the California Public Utilities Commission's Rules of Practice and Procedure. Restate the text of each request prior to providing the response. For any questions, email the Public Advocates Office (Cal Advocates) contact(s) above with a copy to the Public Advocates Office attorney.

Each Data Request is continuing in nature. Provide your response as it becomes available, but no later than the due date noted above. If you are unable to provide a response by this date, notify the Public Advocates Office as soon as possible, with a written explanation as to why the response date cannot be met and a best estimate of when the information can be

provided. If you acquire additional information after providing an answer to any request, you must supplement your response following the receipt of such additional information.

Identify the person providing the answer to each data request and his/her contact information. Responses should be provided both in the original electronic format, if available, and in hard copy. (If available in Word format, send the Word document and do not send the information as a PDF file.) All electronic documents submitted in response to this data request should be in readable, downloadable, printable, and searchable formats, unless use of such formats is infeasible. Each page should be numbered. If any of your answers refer to or reflect calculations, provide a copy of the supporting electronic files that were used to derive such calculations, such as Excel-compatible spreadsheets or computer programs, with data and formulas intact and functioning. Documents produced in response to the data requests should be Bates-numbered, and indexed if voluminous. Responses to data requests that refer to or incorporate documents should identify the particular documents referenced by Bates-numbers or Bates-range.

If a request, definition, or an instruction, is unclear, notify the Public Advocates Office as soon as possible. In any event, answer the request to the fullest extent possible, specifying the reason for your inability to answer the remaining portion of the Data Request.

Any objection to a Data Request should clearly indicate to which part or portion of the Data Request the objection is directed. If any document, in whole or in part, covered by this request is withheld for whatever reason, please furnish a list identifying all withheld documents in the following manner: (a) a brief description of the document; (b) the date of the document; (c) the name of each author or preparer; (d) the name of each person who received the document; and (e) the reason for withholding it.

If you are unable to answer a question completely, accurately, and with the specificity requested, notify the Public Advocates Office as soon as possible. In your written response to the question, explain why you are unable to answer in full and describe the limitations of your response.

DEFINITIONS

- A. As used herein, the terms “you,” “your(s),” “Company,” and “SoCalGas” mean Southern California Gas Company and any and all of its respective present and former employees, agents, consultants, attorneys, officials, and any and all other persons acting on its behalf.
- B. The terms “and” and “or” shall be construed either disjunctively or conjunctively whenever appropriate in order to bring within the scope of these Data Requests any information or documents which might otherwise be considered to be beyond their scope.
- C. Date ranges shall be construed to include the beginning and end dates named. For example, the phrases “from January 1 to January 31,” “January 1-31,” “January 1 to 31,” and “January 1 through January 31” should be understood to include both the 1st of January and the 31st of

January. Likewise, phrases such as “since January 1” and “from January 1 to the present” should be understood to include January 1st, and phrases such as “until January 31,” “through January 31,” and “up to January 31” should also be understood to include the 31st.

- D. The singular form of a word shall be interpreted as plural, and the plural form of a word shall be interpreted as singular whenever appropriate in order to bring within the scope of these Data Requests any information or documents which might otherwise be considered to be beyond their scope.
- E. The term “communications” includes all verbal and written communications of every kind, including but not limited to telephone calls, conferences, notes, correspondence, and all memoranda concerning the requested communications. Where communications are not in writing, provide copies of all memoranda and documents made relating to the requested communication and describe in full the substance of the communication to the extent that the substance is not reflected in the memoranda and documents provided.
- F. The term “document” shall include, without limitation, all writings and records of every type in your possession, control, or custody, whether printed or reproduced by any process, including documents sent and received by electronic mail, or written or produced by hand.
- G. “Relate to,” “concern,” and similar terms and phrases shall mean consist of, refer to, reflect, comprise, discuss, underlie, comment upon, form the basis for, analyze, mention, or be connected with, in any way, the subject of these Data Requests.
- H. When requested to “state the basis” for any analysis (including studies and workpapers), proposal, assertion, assumption, description, quantification, or conclusion, please describe every fact, statistic, inference, supposition, estimate, consideration, conclusion, study, and analysis known to you which you believe to support the analysis, proposal, assertion, assumption, description, quantification, or conclusion, or which you contend to be evidence of the truth or accuracy thereof.

DATA REQUEST

Please make it possible to search text within and copy text from the documents provided in response to the questions below. For example, use OCR on any scans of printed documents, and test that you can copy and paste text from PDFs.

The questions below are in reference SoCalGas’s “OSC Testimony - (Bullets 1 and 2) – 1-10-20 Final” (witness Darren Hanway), served January 10, 2010, at page 7:10-13, which states:

In an abundance of caution and as a showing of good faith, SoCalGas transferred the amounts associated with the two Statewide EE C&S advocacy programs, as well as costs associated with federal C&S advocacy, during this 40-day period to shareholder funds.

1. When did SoCalGas transfer the “amounts associated with the two Statewide EE C&S advocacy programs, as well as costs associated with federal C&S advocacy, during this 40-day period to shareholder funds”? In particular, please complete the table below, adding as many rows as needed to list journal entries for all transfers. Create an ID (or use an existing one, if SoCalGas has such identifiers, e.g. date of journal entry & cost center & general ledger account number) for each and every journal entry, for reference in the response to question 3. Attach documentation for each journal entry, add an ID to the documentation for each journal entry, and include the ID in the Attachment ID column.

Journal Entry ID	Date	Amount (\$)	Account Transferred From	Account Transferred To	Attachment ID	Notes (optional)

2. Please provide all communications in which SoCalGas and/or other parties discussed:
 - a. The question of whether those amounts and costs were eligible for recovery through ratepayer funds,
 - b. What to do about those amounts and costs, and/or
 - c. The implications of making the transfers.

The communications should cover the time period, at a minimum, from the origination of the question through the completion of the transfers and any communications about the transfers after they occurred. Group the communications into logical batches by topic and stage of the discussion, and assign a unique ID to each batch.

3. In the response to question 2, please include complete documentation of instructions that resulted in the journal entries listed in the response to question 1.
4. Please provide a summary table of the communications provided for questions 2 and 3. Create a row for each batch, with columns showing date, names (and affiliations, if not SoCalGas) of persons involved, communication type (e.g. emails, notes, and the other kinds

listed in definition E above), topic or outcome (whichever is most descriptive), and journal entry ID(s) covered.

Batch ID	Date	Persons Involved	Comm. Type	Topic or Outcome	Journal entry ID(s)	Notes (optional)

End of Data Request

2.

**SO CAL GAS RESPONSE TO CAL ADVOCATES
EP-SCG-2020-01_Q1_**

**SOUTHERN CALIFORNIA GAS COMPANY
ENERGY EFFICIENCY**

(DATA REQUEST CALADVOCATES-EP-SCG-2020-01)

DATE RECEIVED: FEBRUARY 7, 2020

DATE SUBMITTED: FEBRUARY 21, 2020 (QUESTION 1)

The questions below are in reference SoCalGas’s “OSC Testimony - (Bullets 1 and 2) – 1-10-20 Final” (witness Darren Hanway), served January 10, 2010, at page 7:10-13, which states:

In an abundance of caution and as a showing of good faith, SoCalGas transferred the amounts associated with the two Statewide EE C&S advocacy programs, as well as costs associated with federal C&S advocacy, during this 40-day period to shareholder funds.

QUESTION 1:

When did SoCalGas transfer the “amounts associated with the two Statewide EE C&S advocacy programs, as well as costs associated with federal C&S advocacy, during this 40-day period to shareholder funds”? In particular, please complete the table below, adding as many rows as needed to list journal entries for all transfers. Create an ID (or use an existing one, if SoCalGas has such identifiers, e.g. date of journal entry & cost center & general ledger account number) for each and every journal entry, for reference in the response to question 3. Attach documentation for each journal entry, add an ID to the documentation for each journal entry, and include the ID in the Attachment ID column.

Journal Entry ID	Date	Amount (\$)	Account Transferred From	Account Transferred To	Attachment ID	Notes (optional)

RESPONSE 1:

Please see attached.



CalAdvocates-EP-SC CalAdvocates-EP-SC CalAdvocates-EP-SC CalAdvocates-EP-SC CalAdvocates-EP-SC
G-2020-01_Q1.pdf G-2020-01_AttachmeG-2020-01_AttachmeG-2020-01_AttachmeG-2020-01_Attachme

3.

SO CAL GAS RESPONSE TO Q1 ATTACHMENT 1

Journal Entry ID	Date	Amount	Account Transferred From	Account Transferred To	Attachment ID	Notes (optional)
10614370	08/16/2019	\$ 436	300785801	300799469	Attachment JE ID 10614370	
10614370	08/16/2019	\$ 463	300785801	300799469	Attachment JE ID 10614370	
10614370	08/16/2019	\$ 436	300785805	300799469	Attachment JE ID 10614370	
10614370	08/16/2019	\$ 7,144	300785805	300799469	Attachment JE ID 10614370	
10615297	08/21/2019	\$ 1,869	300785801	300785809	Attachment JE ID 10615297	
10615297	08/21/2019	\$ 1,869	300785801	300785813	Attachment JE ID 10615297	
10615297	08/21/2019	\$ 1,869	300785801	300785817	Attachment JE ID 10615297	
10615297	08/21/2019	\$ 1,869	300785805	300785809	Attachment JE ID 10615297	
10615297	08/21/2019	\$ 1,869	300785805	300785813	Attachment JE ID 10615297	
10615297	08/21/2019	\$ 1,869	300785805	300785817	Attachment JE ID 10615297	
V&S 8/31/2019	08/31/2019	\$ 1,194	300785801	300346822	N/A	Vacation & Sick transaction generated at the end of month by SAP system based on direct costs transferred from 8/16/2019 & 8/21/2019 Journal entries.
PR Tax 8/31/2019	08/31/2019	\$ 550	300785801	300346824	N/A	Payroll taxes transaction generated at the end of month by SAP system based on direct costs transferred from 8/16/2019 & 8/21/2019 Journal entries.
V&S 8/31/2019	08/31/2019	\$ 1,194	300785805	300346822	N/A	Vacation & Sick transaction generated at the end of month by SAP system based on direct costs transferred from 8/16/2019 & 8/21/2019 Journal entries.
PR Tax 8/31/2019	08/31/2019	\$ 550	300785805	300346824	N/A	Payroll taxes transaction generated at the end of month by SAP system based on direct costs transferred from 8/16/2019 & 8/21/2019 Journal entries.
V&S 8/31/2019	08/31/2019	\$ 738	300346822	300785809	N/A	Vacation & Sick transaction generated at the end of month by SAP system based on direct costs transferred from 8/21/2019 Journal entries.
PR Tax 8/31/2019	08/31/2019	\$ 340	300346824	300785809	N/A	Payroll taxes transaction generated at the end of month by SAP system based on direct costs transferred from 8/21/2019 Journal entries.
V&S 8/31/2019	08/31/2019	\$ 738	300346822	300785813	N/A	Vacation & Sick transaction generated at the end of month by SAP system based on direct costs transferred from 8/21/2019 Journal entries.
PR Tax 8/31/2019	08/31/2019	\$ 340	300346824	300785813	N/A	Payroll taxes transaction generated at the end of month by SAP system based on direct costs transferred from 8/21/2019 Journal entries.
V&S 8/31/2019	08/31/2019	\$ 738	300346822	300785817	N/A	Vacation & Sick transaction generated at the end of month by SAP system based on direct costs transferred from 8/21/2019 Journal entries.
PR Tax 8/31/2019	08/31/2019	\$ 340	300346824	300785817	N/A	Payroll taxes transaction generated at the end of month by SAP system based on direct costs transferred from 8/21/2019 Journal entries.
V&S 8/31/2019	08/31/2019	\$ 172	300346822	300799469	N/A	Vacation & Sick transaction generated at the end of month by SAP system based on direct costs transferred from 8/16/2019 Journal entries.
PR Tax 8/31/2019	08/31/2019	\$ 79	300346824	300799469	N/A	Payroll taxes transaction generated at the end of month by SAP system based on direct costs transferred from 8/16/2019 Journal entries.
10672415	12/20/2019	\$ 436	300799469	FG4264002200	Attachment JE ID 10672415	
10672415	12/20/2019	\$ 436	300799469	FG4264002200	Attachment JE ID 10672415	
10672415	12/20/2019	\$ 7,144	300799469	FG4264002200	Attachment JE ID 10672415	
10672415	12/20/2019	\$ 463	300799469	FG4264002200	Attachment JE ID 10672415	
V&S 12/31/2019	12/31/2019	\$ 168	300799469	300346822	N/A	Vacation & Sick transaction generated at the end of month by SAP system based on direct costs transferred from 12/20/2019 Journal entries.
PR Tax 12/31/2019	12/31/2019	\$ 80	300799469	300346824	N/A	Payroll taxes transaction generated at the end of month by SAP system based on direct costs transferred from 12/20/2019 Journal entries.
V&S 1/31/2020	01/31/2020	\$ 168	300346822	300346821	N/A	Vacation & Sick transaction generated at the end of month by SAP system based on direct costs transferred from 12/20/2019 Journal entries.
PR Tax 1/31/2020	01/31/2020	\$ 80	300346824	300346772	N/A	Payroll taxes transaction generated at the end of month by SAP system based on direct costs transferred from 12/20/2019 Journal entries.
Acct	01/23/2020	\$ 168	300346821	FG4264002200	Attachment Accounting JE	
Acct	01/23/2020	\$ 80	300346772	FG4264002200	Attachment Accounting JE	

Notes:

[1] \$14,453 of direct implementation labor costs were transferred to local codes & standards subprograms. The \$14,453 includes transactions from cell C6 to C11 and cell C16 to C21.

[2] \$8,727 was transferred from DSMBA to shareholders. The \$8,727 includes transactions from cell C24 to C27 and C32 to C33.

4.

SO CAL GAS RESPONSE TO Q2 ATTACHMENT 2

(CONFIDENTIAL EMPLOYEE INFORMATION REDACTED)

Subject: FW: Please post C&S Transaction
Attachments: Journal Entry Blank Template_081619_R1.xlsx; June and July 2018 Advocacy Charges_081619_Privileged and Confidential.xlsx

Reply Reply All Forward IM

Tue 8/20/2019 1:54 PM

RE: Please post C&S Transaction

Retention Policy Sempra Default Deleted Items Retention (67 days)

Expires 10/26/2019

I approve



Manager of Energy Programs & Strategy

G.A.S. - It Generates electricity. It's Affordable. It's the Solution to addressing California's environmental goals

From: [Redacted]
Sent: Friday, August 16, 2019 4:33 PM
To: [Redacted]
Subject: RE: Please post C&S Transaction

Attached is the backup with the revised final JE (unchanged from earlier).

Thanks,
[Redacted]

From: [Redacted]
Sent: Friday, August 16, 2019 4:33 PM
To: [Redacted]
Subject: RE: Please post C&S Transaction

Attached is the backup with the revised final JE (unchanged from earlier).

Thanks,
[Redacted]

From: [REDACTED]
Sent: Friday, August 16, 2019 4:22 PM
To: [REDACTED]
Subject: RE: Please post C&S Transaction

[REDACTED]
Can you provide the backup to [REDACTED]? Backup as well as the JE from must be submitted as a packet for review and approval.

Thank you,

[REDACTED]
Budgets Strategy & Oversight
Customer Programs & Assistance
[Southern California Gas Company](#)

From: [REDACTED]
Sent: Friday, August 16, 2019 3:11 PM
To: [REDACTED] >
Cc: [REDACTED] >
Subject: RE: Please post C&S Transaction

Hi [REDACTED] (and all),

Please use the attached – the correction I made to the hours missed a decimal point, the total hours charged that is being moved from the DSMBA to shareholders is 17.3, (8.65 hours from each advocacy program). This attached JE has been validated and should be correct for approval.

This captures the SCG labor and the Negawatt invoices for June and July activity which needs to be transferred to shareholders. My understanding is that the associated payroll tax and V&S will move over once this JE is complete. A separate JE will need to be completed to move the remaining labor (\$11,216.23) to the local C&S programs.

Thanks,

From: [REDACTED]
Sent: Friday, August 16, 2019 1:42 PM
To: [REDACTED]
Cc: [REDACTED]
Subject: RE: Please post C&S Transaction

[REDACTED] is this journal entry validated as ok for me to approve?



[REDACTED]
Manager of Energy Programs & Strategy

G.A.S. - It Generates electricity. It's Affordable. It's the Solution to addressing California's environmental goals

From: [REDACTED]
Sent: Friday, August 16, 2019 1:32 PM
To: [REDACTED] >
Cc: [REDACTED]
Subject: RE: Please post C&S Transaction

Hi [REDACTED]

Thanks for putting this together (and sorry for not being able to get to this sooner), going through the DR review there was a minor update to the hours (half hour overstated in the original DR response). I've updated the JE form to reflect this update along with providing the updated backup file, this should not impact the dollar amounts previously calculated.

Thanks,
[REDACTED]

From: [REDACTED]
Sent: Friday, August 16, 2019 1:16 PM
To: [REDACTED] >
Cc: [REDACTED]
Subject: FW: Please post C&S Transaction
Importance: High

Hi [REDACTED]

Could you review and give final approval.

Thanks

From: [REDACTED]
Sent: Friday, August 16, 2019 1:02 PM
To: [REDACTED]
Cc: [REDACTED]
Subject: Please post C&S Transaction
Importance: High

Display Parked G/L Document 0010614370 2200 2019

Tree on Editing options

Basic Data Details Workflow

Document Date 08/16/2019 Currency USD
 Posting Date 08/16/2019
 Document Number 10614370
 Reference CORRECTING JE
 Doc.Header Text Correct IO
 Doc.currency
 Company Code 2200 Southern California Gas Los Angeles

Amount Information

Total Dr. 8,479.01 USD

Total Cr. 8,479.01 USD



8 Items (No entry variant selected)

S...	G/L acct	Short Text	D/C	Amount in doc.curr.	Co...	Cost center	Order	Tr...	Text	Assign
✓	6110020	SAL-MGMT	...Cred...	436.38	2200	2200-0429	300785801		Correct IO	
✓	6110020	SAL-MGMT	...Debit	436.38	2200	2200-0429	300799469		Correct IO	
✓	6220600	SRV-CONSU	...Cred...	462.50	2200	2200-0429	300785801		Correct IO	
✓	6220600	SRV-CONSU	...Debit	462.50	2200	2200-0429	300799469		Correct IO	
✓	6110020	SAL-MGMT	...Cred...	436.38	2200	2200-0429	300785805		Correct IO	
✓	6110020	SAL-MGMT	...Debit	436.38	2200	2200-0429	300799469		Correct IO	
✓	6220600	SRV-CONSU	...Cred...	7,143.75	2200	2200-0429	300785805		Correct IO	
✓	6220600	SRV-CONSU	...Debit	7,143.75	2200	2200-0429	300799469		Correct IO	

Service: Attachment list



AttachmentFor220000106143702019

Icon	Title	Created...	Typ	File Name
	Confirmation of invoices charged to CS	13:00:39	Attachment of Ty...	Confirmation of invoices charged to C

**SO CAL GAS
CUSTOMER PROGRAMS
J.E. CORRECTION INSTRUCTIONS**

- A** **J.E.Request Tabs** - Use **PURPLE** tab to Correct Direct Charges.
(Direct charges: Contractor and other Invoices, Employee expenses, Copy center cost, Emp. cell phone charges etc..)
- Use **GREEN** tab to Correct Payments Received.
(Payment received: Funds received by SoCalGas for billings to other utilities related to Co-Funding agreements etc...)

Steps:

- 1 On row 4 - Enter your name and the J.E. Request date (current date).
- (Use **Purple** tab → 2(a) On the **Credit** rows - Enter the SAP Tab # Ref, Cost Center, IO#, Cost Element, Cost Description
for Direct Charge and / or Vendor, Posting Date or (Mo/Yr) and \$ amount as a **POSITIVE** number related to the ORIGINAL Charge.
Corrections) **Debit** amount will automatically populate on the debit row.
*Note: the "Tab # Reference" mentioned here in item 2(a) is related to the **RED** tabs explained in step #5 below.*
- (Use **Green** tab → 2(b) On the **Debit** rows - Enter the SAP Tab # Ref, Cost Center, IO#, Cost Element, Cost Description
for Pmts Received and / or Vendor, Posting Date or (Mo/Yr) and \$ amount as a POSITIVE number related to the ORIGINAL Pmt
Corrections) amount received. **Credit** amount will automatically populate on the **Credit** row.
*Note: the "Tab # Reference" mentioned here in item 2(b) is related to the **RED** tabs explained in step #5 below.*
- 3 On the **Debit** rows - Enter the **CORRECT** Cost Center, IO#, Cost Element, and Cost Description.
If you don't know what the correct accounting should be, leave accounting information blank and state this
in Column "J" (see example on rows 11 and 12).
- 4 Enter Reason for Journal Entry in Column "J".
ie... (To correct IO#; To correct cost center; Charge to incorrect IO# or cost center, correct accounting not
known etc.... Please note that explanations are not limited to these).
- 5 Copy and Paste the SAP Line Item detail related to Original Charge into the **SAP (RED) tabs** so that the "SAP"
red tab # corresponds with the Tab Reference # listed in Column "B" of the "JE Request" tab.

B **Invoice Documentation**

Steps:

- 1 Download invoice from SAP and save to .PDF file.
- 2 E-mail invoice along with this Journal Entry file to contacts below.

E-mail completed file(s) to:



Contact Ph#:



JOURNAL ENTRY REQUEST FORM (Direct Charges)

Requested by: > [REDACTED] J.E. Request Date: → 8/16/2019 J.E. Doc # (For Processor Use Only)

SAP & Inv Tab # Reference	Cost Center	IO #	Cost Element	Cost Description / Vendor	Posting Date Of Original Charge	AMOUNT	REASON FOR JOURNAL ENTRY
1							
						\$0.00	
2							
						\$0.00	
3							
						\$0.00	
4							
						\$0.00	
5	2200-0429	300785801	6110020	SAL-MGMT S/T		\$436.38	Total amount that should be charged to shareholders due to activity after June 1, 2018 for C&S Cal Advocacy. (8.65 Hours of Labor)
	2200-0429	300799469	6110020	SAL-MGMT S/T		\$436.38	
6	2200-0429	300785801	6220600	SRV-CONSULTING-OTHER		\$462.50	Total amount that should be charged to shareholders due to activity after June 1, 2018 for C&S Cal Advocacy.
	2200-0429	300799469	6220600	SRV-CONSULTING-OTHER		\$462.50	
7	2200-0429	300785805	6110020	SAL-MGMT S/T		\$436.38	Total amount that should be charged to shareholders due to activity after June 1, 2018 for C&S Cal Advocacy. (8.65 Hours of Labor)
	2200-0429	300799469	6110020	SAL-MGMT S/T		\$436.38	
8	2200-0429	300785805	6220600	SRV-CONSULTING-OTHER		\$7,143.75	Total amount that should be charged to shareholders due to activity after June 1, 2018 for C&S Cal Advocacy.
	2200-0429	300799469	6220600	SRV-CONSULTING-OTHER		\$7,143.75	
TOTAL						\$8,479.00	
						\$8,479.00	

JOURNAL ENTRY REQUEST FORM (Pmts Received)

Requested by: → J.E. Request Date: → J.E. Doc # (For Processor Use Only)

SAP & Inv Tab # Reference		Cost Center	IO #	Cost Element	Cost Description / Vendor	Posting Date Of Original Credit	AMOUNT	REASON FOR JOURNAL ENTRY
1	FROM (Debit)							
	TO: (Credit)				-		\$0.00	
2	FROM (Debit)							
	TO: (Credit)				-		\$0.00	
3	FROM (Debit)							
	TO: (Credit)				-		\$0.00	
4	FROM (Debit)							
	TO: (Credit)				-		\$0.00	
5	FROM (Debit)							
	TO: (Credit)				-		\$0.00	
6	FROM (Credit)							
	TO: (Debit)				-		\$0.00	
7	FROM (Credit)							
	TO: (Debit)				-		\$0.00	
8	FROM (Credit)							
	TO: (Debit)				-		\$0.00	
TOTAL	FROM (Debit)						\$0.00	
	TO: (Credit)						\$0.00	

Current Charges to DSMBA for June and July 2018 Activity:	SCG3724	SCG3725
Corrected Charges for June and July 2018 (Charged to shareholder):	8137.31	14818.56
Corrected Charges for June and July 2018 (Charged to local EECS programs):	1016.69625	7697.94625
	7120.61375	7120.61375

	IO	CE	Hours	Amount	
SCG3724	300785801	6110020	8.65	436.375	Labor
	300785801	6220600		462.5	Non-Labor
SCG3725	300785805	6110020	8.65	436.375	Labor
	300785805	6220600		7143.75	Non-Labor

ACCOUNT	AMOUNT	LINE DESCRIPTION	BUSINESS / COST CENTER	ORDER	Operation (ASSIGNME QUANTITY	UNIT OF MPO number PO item
0	0.00			0	0	
0	0.00			0	0	
0	0.00			0	0	
0	0.00			0	0	
0	0.00			0	0	
0	0.00			0	0	
0	0.00			0	0	
0	0.00			0	0	
0	0.00			0	0	
6110020	-436.38		2200-0429	300785801		
6110020	436.38		2200-0429	300799469		
6220600	-462.50		2200-0429	300785801		
6220600	462.50		2200-0429	300799469		
6110020	-436.38		2200-0429	300785805		
6110020	436.38		2200-0429	300799469		
6220600	-7143.75		2200-0429	300785805		
6220600	7143.75		2200-0429	300799469		

FOR FINANCE TEAM USE ONLY:

Instructions:

1. Copy sheet to new Excel spreadsheet.
2. Delete any extra tabs.
3. Amounts - Don't use any punctuation other than a minus sign for credits. Change cell formatting if necessary.
4. Remove all headings and blank rows within the data. Don't remove any blank columns. Remove these instructions.
5. Save file as text (*.txt or *.csv).
6. Use a short file name and path. Recommended to save the file directly on the C:\ root directory.
7. Close the file before running TCode ZPARK in SAP.

**CalAdvocates-EP-SCG-2020-01_Attachment JE ID 10614370
(Excel attachment titled June and July 2018 Advocacy
Charges_081919)
Withheld from production based upon Attorney-Client
Privilege, Attorney Work-Product Protection**

5.

**SO CAL GAS RESPONSE TO CAL ADVOCATES
EP-SCG-2020-01_Q2-Q4**

**SOUTHERN CALIFORNIA GAS COMPANY
ENERGY EFFICIENCY**

(DATA REQUEST CALADVOCATES-EP-SCG-2020-01)

DATE RECEIVED: FEBRUARY 7, 2020

DATE SUBMITTED: FEBRUARY 21, 2020 (QUESTION 1)

DATE SUBMITTED: MARCH 5, 2020 (QUESTION 2 - QUESTION 4)

The questions below are in reference SoCalGas's "OSC Testimony - (Bullets 1 and 2) – 1-10-20 Final" (witness Darren Hanway), served January 10, 2010, at page 7:10-13, which states:

In an abundance of caution and as a showing of good faith, SoCalGas transferred the amounts associated with the two Statewide EE C&S advocacy programs, as well as costs associated with federal C&S advocacy, during this 40-day period to shareholder funds.

QUESTION 2:

Please provide all communications in which SoCalGas and/or other parties discussed:

- a. The question of whether those amounts and costs were eligible for recovery through ratepayer funds,
- b. What to do about those amounts and costs, and/or
- c. The implications of making the transfers.

The communications should cover the time period, at a minimum, from the origination of the question through the completion of the transfers and any communications about the transfers after they occurred. Group the communications into logical batches by topic and stage of the discussion and assign a unique ID to each batch.

RESPONSE 2:

SoCalGas objects to this request as overbroad in seeking "all communications." In producing these responsive communications, SoCalGas has endeavored to eliminate the production of identical duplicate emails. SoCalGas objects to the extent the request calls for "verbal" communications. SoCalGas did not identify any written memorandum or other documentation corresponding to any "verbal" communications potentially responsive to this request. SoCalGas further objects on the grounds of attorney-client privilege and attorney work-product protection and will not be providing communications protected by that privilege and/or protection. SoCalGas objects to the extent communications provided contain information not responsive to this request and out of scope for this proceeding. SoCalGas has redacted information that is not called for by this request and out of scope for this proceeding. Further, SoCalGas objects to the request to the extent it requests SoCalGas to organize the responsive communications other than the manner in which they are kept in the ordinary course of business. In responding to this question, SoCalGas queried the employees and groups most likely to

**SOUTHERN CALIFORNIA GAS COMPANY
ENERGY EFFICIENCY**

(DATA REQUEST CALADVOCATES-EP-SCG-2020-01)

DATE RECEIVED: FEBRUARY 7, 2020

DATE SUBMITTED: FEBRUARY 21, 2020 (QUESTION 1)

DATE SUBMITTED: MARCH 5, 2020 (QUESTION 2 - QUESTION 4)

have responsive communications. Those employees then performed a search of their email and computer files for responsive communications. Subject to the above, and without waiving its objection, SoCalGas responds as follows:

See Attachment A (transmitted separately via the CPUC Kiteworks system).

**SOUTHERN CALIFORNIA GAS COMPANY
ENERGY EFFICIENCY**

(DATA REQUEST CALADVOCATES-EP-SCG-2020-01)

DATE RECEIVED: FEBRUARY 7, 2020

DATE SUBMITTED: FEBRUARY 21, 2020 (QUESTION 1)

DATE SUBMITTED: MARCH 5, 2020 (QUESTION 2 - QUESTION 4)

QUESTION 3:

In the response to question 2, please include complete documentation of instructions that resulted in the journal entries listed in the response to question 1.

RESPONSE 3:

See Response to Question 2.

**SOUTHERN CALIFORNIA GAS COMPANY
ENERGY EFFICIENCY**

(DATA REQUEST CALADVOCATES-EP-SCG-2020-01)

DATE RECEIVED: FEBRUARY 7, 2020

DATE SUBMITTED: FEBRUARY 21, 2020 (QUESTION 1)

DATE SUBMITTED: MARCH 5, 2020 (QUESTION 2 - QUESTION 4)

QUESTION 4:

Please provide a summary table of the communications provided for questions 2 and 3. Create a row for each batch, with columns showing date, names (and affiliations, if not SoCalGas) of persons involved, communication type (e.g. emails, notes, and the other kinds listed in definition E above), topic or outcome (whichever is most descriptive), and journal entry ID(s) covered.

Batch ID	Date	Persons Involved	Comm. Type	Topic or Outcome	Journal entry ID(s)	Notes (optional)

RESPONSE 4:

SoCalGas objects to this request as unduly burdensome. SoCalGas has provided responsive communications consistent with the manner in which they are kept in the ordinary course of business. SoCalGas will not be creating a compilation or documentation that does not already exist. On February 21, 2020, Cal Advocates and SoCalGas met and conferred on SoCalGas's objection to this Question and the parties agreed to defer their discussion on these objections until later.

6.

**SO CAL GAS RESPONSE TO CAL ADVOCATES
EP-SCG-2020-Q2 ATTACHMENT**

(CONFIDENTIAL EMPLOYEE INFORMATION REDACTED)

From: [REDACTED]
Sent: [REDACTED]
To: [REDACTED]
CC: [REDACTED]
Subject: RE: Overhead Process for IOs due COB Thu 1/9

Hi [REDACTED]

I sent out an e-mail to [REDACTED] CCing all the parties and he responded to my e-mail with his approval. His e-mail was dated 1-30-2019 at 10:28pm. Let me know if I need to forward his e-mail to your attention.

Regards,

[REDACTED]
Budgets Strategy & Oversight
Customer Programs & Assistance
Southern California Gas Company

From: [REDACTED]
Sent: Wednesday, January 22, 2020 8:49 AM
To: [REDACTED]
Cc: [REDACTED]
Subject: Re: Overhead Process for IOs due COB Thu 1/9

Hi [REDACTED]

No, I have not. I was waiting for someone to email me to go ahead and book the entries.

I will book the entries when I'm back to the office tomorrow.

Thanks,

[REDACTED]
[Get Outlook for iOS](#)

From: [REDACTED]
Sent: Wednesday, January 22, 2020 8:37:47 AM
To: [REDACTED]
Cc: [REDACTED]

[Redacted]

Subject: RE: Overhead Process for IOs due COB Thu 1/9

Hi [Redacted]

Can you let me know if the requested transaction has been completed? If not, can you let us know what you need?

Thank you,

[Redacted]

*Budgets Strategy & Oversight
Customer Programs & Assistance
Southern California Gas Company*

From: [Redacted]

Sent: Monday, January 13, 2020 10:28 PM

To: [Redacted]

Cc: [Redacted]

Subject: Re: Overhead Process for IOs due COB Thu 1/9

Approved

From: [Redacted]

Sent: Monday, January 13, 2020 10:24 PM

To: [Redacted]

Cc: [Redacted]

Subject: RE: Overhead Process for IOs due COB Thu 1/9

Hi [Redacted]

For us to complete the transfer of costs related to C&S advocacy programs to FG4264002200, we need your approval to manually transfer the V&S and the payroll taxes to FG4264002200. If you have any questions, please give me a call and we can discuss.

Regards,

[Redacted]

*Budgets Strategy & Oversight
Customer Programs & Assistance
Southern California Gas Company*

From: [Redacted]

Sent: Friday, January 10, 2020 3:13 PM

To: [Redacted]

Cc: [Redacted]

Subject: RE: Overhead Process for IOs due COB Thu 1/9

If it is confirmed that these are the only two overheads that supposed to move to FERC 426 and right thing to move PT to FERC 426, and that the movement of overhead amounts should only relates direct labors, then I agree.

Thanks,

[REDACTED]
Affiliate Billing & Costing
Southern California Gas Co.
[REDACTED]

From: [REDACTED]
Sent: Friday, January 10, 2020 2:36 PM
To: [REDACTED]
Subject: RE: Overhead Process for IOs due COB Thu 1/9

To confirm the information on our call:

Credit: 300346772 Collector Payroll Taxes	9122310	2200-0429	\$79.62
Debit: FG4264002200	9122310	2200-0429	\$79.62
Credit: 300346821 Collector V&S	9121100	2200-0429	\$168.01
Debit: FG4264002200	91221100	2200-0429	\$168.01

Thanks

From: [REDACTED]
Sent: Thursday, January 9, 2020 1:40 PM
To: [REDACTED]
Subject: FW: Overhead Process for IOs due COB Thu 1/9

Do we have access to the KB15N T-Code to make the manual adjustment?

From: [REDACTED]
Sent: Wednesday, January 8, 2020 4:22 PM
To: [REDACTED]
Cc: [REDACTED]
Subject: RE: Overhead Process for IOs due COB Thu 1/9

Hi All,

Overhead is calculated once a month based on the Costing Sheet and Overhead Key set up on the internal order using current month's overhead rate. When a direct cost is transferred from one IO to another, the overhead gets calculated on both the credit amount (transfer-from-IO) and debit amount (transfer-to-IO) at the month end close.

- Costing Sheet and Overhead Key set up dictate what overheads to load on the IO. If transferring direct costs between IO's with different set up, it will create discrepancies on overhead loaders.

Entry Date	1/31/2019	2/28/2019	2/28/2019
	Transfer-from-IO	Transfer-from-IO	Transfer-to-IO
Costing Sheet	SCG108	SCG108	SCG108
Overhead Key	220008	220008	220005
Base (Direct Cost)	100.00	(100.00)	100.00
			OH Key 220005 does not load Shop
Overhead Loaders Rate			
Warehouse	5%	5%	5%
Shop	10%	10%	0%
Total OH \$	15.00	(15.00)	5.00

- If transferring direct cost between IO's with the same setup and the adjustment is for prior periods, it could have discrepancy on the overhead loading due to overhead is always calculated using current month's rate. Materiality depends on difference in rates between the two periods.

Entry Date	1/31/2019	4/30/2019	4/30/2019
	Transfer-from-IO	Transfer-from-IO	Transfer-to-IO
Costing Sheet	SCG108	SCG108	SCG108
Overhead Key	220008	220008	220008
Base (Direct Cost)	100.00	(100.00)	100.00
			Rate Change
Overhead Loaders Rate			
Warehouse	5%	8%	8%
Shop	10%	12%	12%
Total OH \$	15.00	(20.00)	20.00

- If transferring direct cost between IO's with the same setup and the adjustment is for the current period (or no rate changes between the two periods), there will be no discrepancies.

Entry Date	1/31/2019	1/31/2019	1/31/2019
	Transfer-from-IO	Transfer-from-IO	Transfer-to-IO
Costing Sheet	SCG108	SCG108	SCG108
Overhead Key	220008	220008	220008
Base (Direct Cost)	100.00	(100.00)	100.00
Overhead Loaders Rate			
Warehouse	5%	5%	5%
Shop	10%	10%	10%
Total OH \$	-	-	15.00

In the case of IO 300785801 and 300785805 moving direct costs to 300799469, they all have the same set up, but I believe the adjustment is for the costs related back in June and July 2018, which falls into the second bullet point above. There could be difference between how much overhead associated with the transferred costs was loaded to the original orders vs. what has been calculated on August 2019 for IO 300799469.

Statistical orders do NOT calculate overheads. In order to move the fully loaded cost to a different FERC by using statistical order, in addition to the JE on direct costs, a manual cost allocation (T-Code KB15N) should be used to make the overhead adjustment.

If the journal entries below intended to also transfer associated overhead to shareholders, it did not.

Line	Account	Account Name	Year	TS	Dr/Cr	Class	Sender	Amount	Receiver	Event
1	4110020	SAL-WORK S/T	2019	2300-0429	300799469			436.39		Correct CAS
2	4110020	SAL-WORK S/T	2019	2300-0429	FG4264002200			436.39		Correct CAS
3	4110020	SAL-WORK S/T	2019	2300-0429	300799469			436.39		Correct CAS
4	4110020	SAL-WORK S/T	2019	2300-0429	FG4264002200			436.39		Correct CAS
5	4210400	SVN-CORRECTING-OTHER	2019	2300-0429	300799469			7,143.79		Correct CAS
6	4210400	SVN-CORRECTING-OTHER	2019	2300-0429	FG4264002200			7,143.79		Correct CAS
7	4210400	SVN-CORRECTING-OTHER	2019	2300-0429	300799469			462.50		Correct CAS
8	4210400	SVN-CORRECTING-OTHER	2019	2300-0429	FG4264002200			462.50		Correct CAS

Since the overheads have been credited to 300799469 and debited to associated pools, the team can use T-Code KB15N to move the associated overheads from respective pool collector IO's to FG4264002200.

- Debit FG4264002200 and credit the following highlighted collector pool IO's. In the T-Code, if you are inputting positive numbers, sender would be the pools collector IO's and receiver would be FG4264002200.
- My understanding for core labor OHs – PT, WC, PLPD, P&B they are not considered as employee pay, so if OHs are processed thru standard OH runs they will override back to their O&M FERC 408, 925, 926. Therefore, I believe they should be excluded from your transfer to FERC 426.

Based on 300799469 Dec 2019 Actuals

Pool Collector IO	IO Description	CE	CE Description	Sum
300346771	Collector ICP	9121200	9121200 ICP (Costing Sheet)	
		9123200	9123200 ICP (CL)	
300346772	Collector Payroll Taxes	9122310	9122310 Payroll Taxes (Costing sheet) SCG	
		9122311	9122311 PR Tax NL ICP(CS)SCG	
		9124310	9124310 PAYROLL TAXES (CL) SCG	
300346773	Collector Worker's Comp	9121510	9121510 Wk Comp L (CS) SCG	
		9122510	9122510 Worker's Comp -Non Labor (CS) SCG	
		9123510	9123510 WK COMP-LABOR (CL) SCG	
		9124510	9124510 WK COMP-NONLABOR (CL) SCG	
300346774	Collector Pension & Benefit	9121610	9121610 Pension & Benefits - Labor SCG	
		9122610	9122610 Pension & Benefit - NonLabor SCG	
		9123610	9123610 P&B L (CL) SCG	
		9124610	9124610 P&B NL (CL) SCG	
300346821	Collector Vacation & Sick	9121100	9121100 Vacation & Sick (Costing sheet)	
		9123100	9123100 VACATION & SICK (CL)	
300346825	Collector PLPD	9121410	9121410 PLPD L (CS) SCG	
		9122410	9122410 PLPD NL (CS) SCG	
		9123410	9123410 PUBLIAB PROPDAM LBR(CL) SCG	
		9124410	9124410 PUBLIAB PROPDAM NL(CL) SCG	
300346851	Collector Purchasing	9131150	9131150 Purchasing Labor (Costing sheet)	
300356534	Collector Pension & Benefit-Refundable	9122910	9122910 P&B REF NL (CS) SCG	
		9124910	9124910 PENSION & BENEFIT-REF-NL (CL) SCG	
Grand Total				
				PT, WC, P&G, PLPD
				Total Less Core Labor OHs

Please let me know if your team need help on using that t-code or if you have any other questions.

Thanks,

[REDACTED]
Affiliate Billing & Costing
Southern California Gas Co.
Phone: [REDACTED]

From: [REDACTED]
Sent: Wednesday, January 8, 2020 11:28 AM
To: [REDACTED]
[REDACTED]
[REDACTED]
Subject: RE: Overhead Process for IOs due COB Thu 1/9

Thank you all. If any additional information is needed, please feel free to reach out to me.

Thanks!

From: [REDACTED]
Sent: Wednesday, January 8, 2020 10:26 AM
To: [REDACTED]
Cc: [REDACTED]
Subject: RE: Overhead Process for IOs due COB Thu 1/9
Importance: High

Hi [REDACTED]
I'm going to have [REDACTED] work on this.

Hi [REDACTED]
Can you please work with [REDACTED] to complete her request due COB Thu 1/9?

Thanks.

From: [REDACTED]
Sent: Wednesday, January 8, 2020 10:01 AM
To: [REDACTED]
Cc: [REDACTED]
Subject: Overhead Process for IOs due COB Thu 1/9

Good morning [REDACTED]

SoCalGas has testimony due this Friday related to a CPUC Order to Show Cause for the EE Codes & Standards group. I'm hoping you can help us with confirming what happens to the overhead loadings when dollars that were charged first to refundable IOs, then to a real non-Refundable O&M IO, then finally transferred to the FERC statistical IO FG4264002200. The JE's that were posted only included the direct dollars.

What happens to the overheads that landed on 300799469 that don't appear to have moved with the JE to FG4264002200? Where did those amounts go to? If the team intended that the associated overheads would likewise follow the JE to FG4264002200, what do we do now? Thank you.

Refundable IOs (which funds were moved from) on 8/16/19 doc # 10614370
300785801
300785805

O&M IO (which funds were moved to) on 8/16/19 doc # 10614370
300799469

FERC Statistical IO which funds were moved to on 12/20/19 doc # 10672415
FG4264002200

[REDACTED]
GRC Program Manager
[REDACTED]
[REDACTED]
[REDACTED]