**A.14-11-003 and A.14-11-004 Sempra Utilities’ 2016 TY GRC**

**TURN Data Request**

**Data Request Number:** TURN-SCG-1 (Cash Working Capital)

**Date Sent:** January 14, 2015

**Response Due:** January 29, 2015

Please provide an electronic response to the following questions. A hard copy response is unnecessary. The response should be provided on a CD sent by mail or as attachments sent by e-mail to the following:

|  |  |  |
| --- | --- | --- |
| Bob Finkelstein  The Utility Reform Network (TURN)  785 Market Street, Suite 1400  San Francisco, CA 94103  [bfinkelstein@turn.org](mailto:bfinkelstein@turn.org) | Garrick Jones  JBS Energy  311 D Street, Suite A  West Sacramento, CA 95605  [garrick@jbsenergy.com](mailto:garrick@jbsenergy.com) |  |

For each question, please provide the name of each person who materially contributed to the preparation of the response. If different, please also identify the Sempra Utilities witness who would be prepared to respond to cross-examination questions regarding the response.

For any questions requesting numerical recorded data, please provide all responses in working Excel spreadsheet format if so available, with cells and formulae functioning.

For any question requesting documents, please interpret the term broadly to include any and all hard copy or electronic documents or records in the possession of either of the Sempra Utilities.

These questions are associated with the testimony in SCG-29 (Working Cash).

1. Please provide the following information on a monthly basis from 2009-2012 and 2014.
   1. Other accounts receivable (in same format as Schedule P-2.1)
   2. Prepayments (in same format as Schedule P-3.1)
   3. Deferred debits (in same format as Schedule P-4.1)
   4. Employee withholding (in same format as Schedule P-5.1)
   5. Current and accrued liabilities (in same format as Schedule P-6.1)
2. Please identify all factors, including but not limited to changes in accounting or operational practices during or subsequent to 2013, or unusual operational or computer system issues occurring during the base year, that would cause 2013 data to be unrepresentative for forecasting 2016 on Schedules P-1 to P-6.
3. Please provide the reserve for uncollectible accounts in each month of 2009-2014 associated with Other Accounts Receivable (Schedule P-2). Please also explain why the reserve is not used to offset the accounts receivable.
4. Are GST-related receivables and Hub and Swap receivables (Schedule P-2) commodity-related? If so, please explain how they would vary with gas commodity prices.
5. Please provide the same data as shown in Schedule C for 2011-2012 and 2014.
6. Regarding gas commodity lead-lag, please provide:
   1. the breakdown among the four different items on Schedule D in 2016 as forecast by SoCalGas.
   2. 2013 and 2016 estimates of costs and quantity purchased of each of the four items, as forecast in the rate case.
   3. An update of the 2016 estimates using SoCalGas’s latest available forecast of gas commodity prices
7. Please identify each date on which SoCalGas made a payment to its pension trust and the amount of the payment in each year from 2009-2014.
8. Please identify each date on which SoCalGas made a payment to its PBOPs trust and the amount of the payment in each year from 2009-2014.
9. SoCalGas assumes lag days of zero for pensions and PBOPs because they are in balancing accounts. Please identify each balancing account for which SoCalGas assumes lag days of an amount other than zero. For each such balancing account, please explain why Pensions and PBOBs are different from that account for purposes of calculating lag days.
10. Is SoCalGas aware of any differences between its practices in making payments for pensions and PBOPs and those of other California utilities who do not assume zero lag days? If so, please identify and describe each such difference.
11. Does SoCalGas effectively assume that the mix of its employee benefits (i.e., percentage of total benefits in health, pension, savings fund, etc.) will be the same in 2016 as in 2013 in its lag day calculations?
12. Please provide documentation supporting the goods and services lag of 34.04 days.
13. Please provide equivalent data to Schedules N-1 and N-2 for each year from 2009-2012.
14. Please provide the amounts of the federal and CCFT refunds for Tax Year 2013, if any, that SoCalGas received in 2014 and the dates on which those refunds were received.
15. Does SoCalGas expect to be in a net operating loss position in TY 2016? If not, please explain why lag days based on years when SoCalGas was in a net operating loss position are reasonable for forecasting TY 2016.
16. Does SoCalGas expect to pay zero cash federal taxes in 2016? If so, provide all workpapers and documentation supporting this expectation, reconciled to the rate case forecast of income taxes.
17. Schedules N-1 and N-2 show that SoCalGas overpaid its 2013 taxes early in 2013, paid nothing later in 2013, and then received a refund of the preponderance of those taxes late in 2014. Does SoCalGas expect to overpay its 2016 taxes early in 2016, pay nothing later in 2016, and then receive a refund of the preponderance of those taxes late in 2017? If so, provide all workpapers and documentation supporting this expectation, reconciled to the rate case forecast of income taxes.
18. Please provide documentation of the time pattern of when SoCalGas would expect to pay 2016 taxes if it did not receive a significant refund, referencing and explaining any differences between SoCalGas’s payment schedule and standard IRS payment schedules.
19. Please provide a copy of all documentation related to tax sharing between SoCalGas, and Sempra Energy, which addresses or explains the timing of when SoCalGas must make payments for income taxes to Sempra Energy. Identify the amounts paid by SoCalGas to Sempra Energy (or refunded to SoCalGas from Sempra Energy) and the timing of those payments and refunds for Tax Years 2009-2013.
20. Please explain where the lag days for the PUC Fee are included in SoCalGas’s calculation of lag days. If not included, please provide the amount of the fee paid in 2013 and projected in 2016 and identify the payment schedule.
21. Please fill out Schedule B-2 using 2016 data for each of the components.
22. Please explain whether SoCalGas’s RO model can automatically update each type of operating expenses in the lead-lag study for changes in the Commission’s adopted level of expenses by component. If the RO model cannot make such automatic updates, please explain why SoCalGas believes the lead-lag study results from the RO model are reasonable.
23. Please identify and quantify the sources of deferred taxes not included in rates on Schedule B-1 and provide a projection of those deferred taxes in TY 2016.
24. Please identify the amount of customer deposits held by SoCalGas at the end of each year from 1996-2008 and monthly from 2009-2014.