PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS N
ADVANCED METER OPT-OUT PROGRAM MEMORANDUM ACCOUNT (AMOPMA) N

1. Purpose N

The AMOPMA is recorded on SoCalGas' financial statements. The purpose of the AMOPMA is to record the incremental costs to implement the Utility's Advanced Meter Opt-Out Program (Program) and the associated revenues from the Program charges until the cost recovery provisions are addressed in Phase 2 of Application (A.) 11-03-014, et al., pursuant to Decision (D.) 14-02-019.

2. Applicability

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

3. Rates

See Disposition Section.

4. Accounting Procedures

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

a) A debit entry equal to the incremental Operating and Maintenance (O&M) and Administrative and General (A&G) operating expenses associated with the Program;
b) A debit entry equal to the incremental capital-related costs (i.e., depreciation, return and taxes) incurred for activities required to implement and run the Program;
c) A credit entry equal to the initial charges, monthly charges, and any other charges determined collectable in Phase 2 of A.11-03-014, et al., for the Program;
d) An entry equal to the amortization of the AMOPMA balance pending a final Commission decision on costs and cost allocation issues associated with the Program; and
e) An entry equal to the interest on the average of the balance in the account during the month, calculated in the manner described in Preliminary Statement, Part I, J

5. Disposition

The AMOPMA balance will be addressed in Phase 2 of Application (A.) 11-03-014, et al., pursuant to D.14-02-019. N