

**PACIFIC GAS AND ELECTRIC COMPANY**  
**SmartMeter™ CPUC Staff Inquiry**  
**Data Response**

PG&E Data Request No.:	DRA_001		
PG&E File Name:	SM CSI_DR_DRA_001-Q12		
Request Date:	December 20, 2010	Requester DR No.:	DRA_1
Date Sent:	March 14, 2011	Requesting Party:	DRA
PG&E Witness:	N/A	Requester:	Tom Roberts

**QUESTION 12**

Provide an excel file with all journal entries of debits and credits into the accounts listed in question 9 above. This file should include the name of the source of each credit or debit.

**ANSWER 12**

In response to Data Request DRA\_001-09, PG&E provided the monthly balances for the SmartMeter™ Balancing Account-Electric (SBA-E) and SmartMeter™ Balancing Account-Gas (SBA-G) for the period September 2006 (inception) until December 2010 (in Attachment DRA\_001-09-1). PG&E also provided the monthly balances for the SmartMeter™ Evaluation Memorandum Account-Electric (SEMA-E) and SmartMeter™ Evaluation Memorandum Account-Gas (SEMA-G) for the period July 2010 (inception) until December 2010 (in Attachment DRA\_001-09-2).

As discussed with DRA in a meeting on February 23, the journal entries supporting the debits and credits entered into these accounts monthly for the entire life of the accounts represent an enormous amount of data. In this response, PG&E provides the entries for December 2010 as a sample and will provide entries for any and all additional months that DRA selects. PG&E would be happy to meet with DRA to demonstrate the various models and explain their structure, components, and calculations.

Attachment DRA\_001-12-1 is an Excel file containing the December 2010 Operations and Maintenance (O&M) Expense Report that supports the O&M expense entries to the SBA-E and SBA-G shown for December 2010 in Attachment DRA\_001-09-1. This report shows all SmartMeter™ expense orders, the order descriptions, the Work Breakdown Structure (WBS) element, the workstream (e.g., PMO, IT Operations, and Customer), the dollar amount charged to the order in December 2010, and the cumulative year-to-date amount charged to the order. Attachment DRA\_001-12-1 also shows the allocation of the O&M expenses between the electric and gas departments.

Attachment DRA\_001-12-2 is a ZIP file containing the SmartMeter™ Capital Revenue Requirements Model for December 2010. The ZIP file contains all the capital files that support the capital entries to the SBA-E and SBA-G shown for December 2010 in Attachment DRA\_001-09-1, including the following Excel files:

- Capital Adds Summary – SmartMeter
- AMI RRQ Model – Deploy Electric
- AMI RRQ Model – Deploy Gas
- AMI RRQ Model – HAN
- AMI RRQ Model – Pre-Deploy Electric
- AMI RRQ Model – Pre-Deploy Gas

The Capital Adds Summary shows December 2010 plant additions by Major Work Category, asset class and description, work order number and description, General Ledger account, AFUDC (Allowance for Funds Used During Construction) eligibility, retirement method used, California county in which the asset is located, and other information. Each of the AMI RRQ (Revenue Requirement) files contains the calculation of the capital revenue requirement. They also contain the calculation of the RRQ components, including cumulative plant additions, depreciation expense and reserve, Federal and state tax depreciation, income taxes, deferred taxes, weighted average ratebase, return on rate base, and property taxes.

Attachment DRA\_001-12-3 is an Excel file containing the December 2010 SmartMeter™ Benefits Accrual Calculation that supports the Benefit entries to the SBA-E and SBA-G shown for December 2010 in Attachment DRA\_001-09-1. The Benefits Accrual is a credit to customers.

There are two files containing the December 2010 SmartMeter™ revenues that support the revenue entries to the SBA-E and SBA-G shown for December 2010 in Attachment DRA\_001-09-1. Attachment DRA\_001-12-4 is an Excel file containing the electric revenue entries to the SBA-E, while Attachment DRA\_001-12-5 is an Excel file containing the gas revenue entries to the SBA-G. Both files show gross revenues, less franchise fees and uncollectibles, to yield net revenues. Both files also show revenues for all months of 2010.

Finally, Attachment DRA\_001-12-6 is an Excel file containing the December 2010 costs associated with the payment of the Commission's consultant costs, including the calculation of interest, that support the entries to the SEMA-E and SEMA-G shown for December 2010 in Attachment DRA\_001-09-1.