

Guidance for Accounts Tracking
September 2024

Provide responses to the items listed below.

1. Use the date of the response to this data request to change the file name following format the “yyyymmdd [Utility Acronym] Balancing and Memo Accounts for Wildfire Mitigations.xlsx”.
2. Add the date the table was completed in Cell A2
3. List the names of the wildfire mitigation initiatives implemented by the utility in Column A and their corresponding Wildfire Mitigation Category in Column B. The format provided in WMP Cost Reporting worksheet must be emulated here.
4. In Column C, record the appropriate Utility Initiative Tracking ID for the wildfire mitigation initiative (Column A).¹
5. In Column D, record the GRC Activity Code (MAT, WBS, Budget Code/Cost Center) associated with the wildfire mitigation initiative (Column A).
 - a. If more than one GRC Activity Code corresponds to the wildfire mitigation initiative, include all of them in this space.
6. In Column E, record the Federal Energy Regulatory Commission’s Universal System of Accounts code associated with the wildfire mitigation initiative (Column A).
7. In Column F, record any balancing or memorandum accounts associated with the wildfire mitigation initiative (Column A). If there is a Commission authorized amount (i.e. authorized expenditure or authorized revenue) associated with this wildfire mitigation initiative, list that here.²

SDG&E Response: SDG&E has the Wildfire Mitigation Program Memorandum Account (WMPMA), but we do not have authorized amounts from the 2019 GRC broken out by mitigation. SDG&E has requested recovery of incremental wildfire mitigation costs from 2019-2022 in Track 2 of A.22-05-016, which is pending before the Commission.
8. In Column G, include the CPUC Proceeding number related to the authorized revenue or account in Column F.
9. In Column H, include the CPUC Decision number related to the authorized revenue or account in Column F, if one has been adopted. If it has not, record “Pending”.
10. In Column I, provide the utility’s internal accounting number related to the authorized revenue or account in Column F, if one exists. If it does not, record “Pending”.
11. In Column J, provide any other identifying number, including, but not limited to, an Advice Letter ID number to the authorized revenue or account in Column F, if one exists. If it does not, record “Pending” or “N/A”.
12. Complete Columns K-CL according to the following methods:
 - a. Column K-R: This must include the GRC authorized expenditures unit and dollar amounts for the wildfire mitigation initiative (Column A) as of June 1st 2024 according to the Commission authorized amount or account (Column F).

¹ This must be the same designation that is included in the Office of Energy Infrastructure Safety’s Quarterly Data Reports Template, Table 1, Column N. See also Office of Energy Infrastructure Safety Energy Safety Data Guidelines v3.2 pg. 48.

² For utilities that have a Base Revenue Requirement Balancing Account (BRRBA), it is not necessary to list Authorized Amount here.

- i. The unit amounts for CapEx in HFTD must be recorded in Column K.
SDG&E Response: Providing authorized and actual data as of December 31st, 2024.
- ii. The dollar amounts for CapEx in HFTD must be recorded in Column L.
SDG&E Response: Providing authorized and actual data as of December 31st, 2024.
- iii. The unit amounts for CapEx in Non-HFTD must be recorded in Column M.
SDG&E Response: Providing authorized and actual data as of December 31st, 2024.
- iv. The dollar amounts for CapEx in Non-HFTD must be recorded in Column N.
SDG&E Response: Providing authorized and actual data as of December 31st, 2024.
- v. The unit amounts for OpEx in HFTD must be recorded in Column O.
SDG&E Response: Providing authorized and actual data as of December 31st, 2024.
- vi. The dollar amounts for OpEx in HFTD must be recorded in Column P.
SDG&E Response: Providing authorized and actual data as of December 31st, 2024.
- vii. The unit amounts for OpEx in Non-HFTD must be recorded in Column Q.
SDG&E Response: Providing authorized and actual data as of December 31st, 2024.
- viii. The dollar amounts for OpEx in Non-HFTD must be recorded in Column R.
SDG&E Response: Providing authorized and actual data as of December 31st, 2024.
- b. Column S-V: This must include the GRC authorized revenue requirement dollar amount for the wildfire mitigation initiative (Column A) that has already entered rates as of June 1st 2024 through the Commission authorized amount or account (Column F).
 - i. The dollar amounts for CapEx in HFTD must be recorded in Column S.
SDG&E Response: Not applicable. Authorized revenue requirements are not available by HFTD and Non-HFTD or mitigation.
 - ii. The dollar amounts for CapEx in Non-HFTD must be recorded in Column T.
SDG&E Response: Not applicable. Authorized revenue requirements are not available by HFTD and Non-HFTD or mitigation.
 - iii. The dollar amounts for OpEx in HFTD must be recorded in Column U.
SDG&E Response: Not applicable. Authorized revenue requirements are not available by HFTD and Non-HFTD or mitigation.
 - iv. The dollar amounts for OpEx in Non-HFTD must be recorded in Column V.
SDG&E Response: Not applicable. Authorized revenue requirements are not available by HFTD and Non-HFTD or mitigation.
- c. Column W-AD: This must include the recorded cost expenditures dollar amount for the wildfire mitigation initiative (Column A) that as of June 1st 2024 according to the Commission authorized amount or account (Column F).
 - i. The unit amounts for CapEx in HFTD must be recorded in Column W.
SDG&E Response: Providing authorized and actual data as of December 31st, 2024.

- ii. The dollar amounts for CapEx in HFTD must be recorded in Column X.
SDG&E Response: Providing authorized and actual data as of December 31st, 2024.
- iii. The unit amounts for CapEx in Non-HFTD must be recorded in Column Y.
SDG&E Response: Providing authorized and actual data as of December 31st, 2024.
- iv. The dollar amounts for CapEx in Non-HFTD must be recorded in Column Z.
SDG&E Response: Providing authorized and actual data as of December 31st, 2024.
- v. The unit amounts for OpEx in HFTD must be recorded in Column AA.
SDG&E Response: Providing authorized and actual data as of December 31st, 2024.
- vi. The dollar amounts for OpEx in HFTD must be recorded in Column AB.
SDG&E Response: Providing authorized and actual data as of December 31st, 2024.
- vii. The unit amounts for OpEx in Non-HFTD must be recorded in Column AC.
SDG&E Response: Providing authorized and actual data as of December 31st, 2024.
- viii. The dollar amounts for OpEx in Non-HFTD must be recorded in Column AD.
SDG&E Response: Providing authorized and actual data as of December 31st, 2024.
- d. Column AE-AH: This must include any recorded costs revenue requirement for the wildfire mitigation initiative (Column A) that has already entered rates as of June 1st 2024 through the Commission authorized amount or account (Column F).
 - i. The dollar amounts for CapEx in HFTD must be recorded in Column AE.
SDG&E Response: Not applicable. Authorized revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - ii. The dollar amounts for CapEx in Non-HFTD must be recorded in Column AF.
SDG&E Response: Not applicable. Authorized revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - iii. The dollar amounts for OpEx in HFTD must be recorded in Column AG.
SDG&E Response: Not applicable. Authorized revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - iv. The dollar amounts for OpEx in Non-HFTD must be recorded in Column AF.
SDG&E Response: Not applicable. Authorized revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
- e. Column AI-AL: This must include any recorded costs revenue requirement for the wildfire mitigation initiative (Column A) that has yet to enter rates as of June 1st 2024 but is expected to do so through the Commission authorized amount or account (Column F).
 - i. The dollar amounts for CapEx in HFTD must be recorded in Column AI.
SDG&E Response: Not applicable. Authorized revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - ii. The dollar amounts for CapEx in Non-HFTD must be recorded in Column AJ.
SDG&E Response: Not applicable. Authorized revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.

- iii. The dollar amounts for OpEx in HFTD must be recorded in Column AK.
SDG&E Response: Not applicable. Authorized revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - iv. The dollar amounts for OpEx in Non-HFTD must be recorded in Column AL.
SDG&E Response: Not applicable. Authorized revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
- f. Column AM-AT: This must include the Non-GRC authorized expenditures dollar amount for the wildfire mitigation initiative (Column A) as of June 1st 2024 according to the Commission authorized amount or account (Column F).
 - i. The unit amounts for CapEx in HFTD must be recorded in Column AM.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC authorized expenditures.
 - ii. The dollar amounts for CapEx in HFTD must be recorded in Column AN.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC authorized expenditures.
 - iii. The unit amounts for CapEx in Non-HFTD must be recorded in Column AO.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC authorized expenditures.
 - iv. The dollar amounts for CapEx in Non-HFTD must be recorded in Column AP.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC authorized expenditures.
 - v. The unit amounts for OpEx in HFTD must be recorded in Column AQ.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC authorized expenditures.
 - vi. The dollar amounts for OpEx in HFTD must be recorded in Column AR.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC authorized expenditures.
 - vii. The unit amounts for OpEx in Non-HFTD must be recorded in Column AS.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC authorized expenditures.
 - viii. The dollar amounts for OpEx in Non-HFTD must be recorded in Column AT.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC authorized expenditures.
- g. Column AU-AX: This must include the Non-GRC authorized revenue requirement dollar amount for the wildfire mitigation initiative (Column A) that has already entered rates as of June 1st 2024 through the Commission authorized amount or account (Column F).
 - i. The dollar amounts for CapEx in HFTD must be recorded in Column AU.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC authorized revenue requirement. In addition, revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - ii. The dollar amounts for CapEx in Non-HFTD must be recorded in Column AV.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC authorized revenue requirement. In addition, revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - iii. The dollar amounts for OpEx in HFTD must be recorded in Column AW.

- SDG&E Response:** Not applicable. Currently SDG&E does not have non-GRC authorized revenue requirement. In addition, revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
- iv. The dollar amounts for OpEx in Non-HFTD must be recorded in Column AX.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC authorized revenue requirement. In addition, revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - h. Column AY-BF: This must include the Non-GRC recorded cost expenditures dollar amount for the wildfire mitigation initiative (Column A) that as of June 1st 2024 according to the Commission authorized amount or account (Column F).
 - i. The unit amounts for CapEx in HFTD must be recorded in Column AY.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC recorded cost expenditures.
 - ii. The dollar amounts for CapEx in HFTD must be recorded in Column AZ.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC recorded cost expenditures.
 - iii. The unit amounts for CapEx in Non-HFTD must be recorded in Column BA.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC recorded cost expenditures.
 - iv. The dollar amounts for CapEx in Non-HFTD must be recorded in Column BB.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC recorded cost expenditures.
 - v. The unit amounts for OpEx in HFTD must be recorded in Column BC.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC recorded cost expenditures.
 - vi. The dollar amounts for OpEx in HFTD must be recorded in Column BD.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC recorded cost expenditures.
 - vii. The unit amounts for OpEx in Non-HFTD must be recorded in Column BE.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC recorded cost expenditures.
 - viii. The dollar amounts for OpEx in Non-HFTD must be recorded in Column BF.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC recorded cost expenditures.
 - i. Column BG-BJ: This must include any Non-GRC recorded costs revenue requirement for the wildfire mitigation initiative (Column A) that has already entered rates as of June 1st 2024 through the Commission authorized amount or account (Column F).
 - i. The dollar amounts for CapEx in HFTD must be recorded in Column BG.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC revenue requirement. In addition, revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - ii. The dollar amounts for CapEx in Non-HFTD must be recorded in Column BH.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC revenue requirement. In addition, revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - iii. The dollar amounts for OpEx in HFTD must be recorded in Column BI.

- SDG&E Response:** Not applicable. Currently SDG&E does not have non-GRC revenue requirement. The In addition, revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
- iv. The dollar amounts for OpEx in Non-HFTD must be recorded in Column BJ.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC revenue requirement. In addition, revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - j. Column BK-BN: This must include any Non-GRC recorded costs for the wildfire mitigation initiative (Column A) that has yet to enter rates as of June 1st 2024 but is expected to do so through the Commission authorized amount or account (Column F).
 - i. The dollar amounts for CapEx in HFTD must be recorded in Column BK.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC revenue requirement. In addition, revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - ii. The dollar amounts for CapEx in Non-HFTD must be recorded in Column BL.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC revenue requirement. In addition, revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - iii. The dollar amounts for OpEx in HFTD must be recorded in Column BM.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC revenue requirement. In addition, revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - iv. The dollar amounts for OpEx in Non-HFTD must be recorded in Column BN.
SDG&E Response: Not applicable. Currently SDG&E does not have non-GRC revenue requirement. In addition, revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - k. Column BO-BV: This must include any pending GRC expenditures that were included in an application to the Commission but have not yet been authorized for the wildfire mitigation initiative (Column A) as of June 1st 2024 according to the Commission authorized amount or account (Column F).
 - i. The unit amounts for CapEx in HFTD must be recorded in Column BO.
SDG&E Response: Link to Tab 2; columns P & Q.
 - ii. The dollar amounts for CapEx in HFTD must be recorded in Column BP.
SDG&E Response: Link to Tab 2; columns P & Q.
 - iii. The unit amounts for CapEx in Non-HFTD must be recorded in Column BQ.
SDG&E Response: Link to Tab 4; columns P & Q.
 - iv. The dollar amounts for CapEx in Non-HFTD must be recorded in Column BR.
SDG&E Response: Link to Tab 4; columns P & Q.
 - v. The unit amounts for OpEx in HFTD must be recorded in Column BS.
SDG&E Response: Link to Tab 3; columns P & Q.
 - vi. The dollar amounts for OpEx in HFTD must be recorded in Column BT.
SDG&E Response: Link to Tab 3; columns P & Q.
 - vii. The unit amounts for OpEx in Non-HFTD must be recorded in Column BU.
SDG&E Response: Link to Tab 5; columns P & Q.
 - viii. The dollar amounts for OpEx in Non-HFTD must be recorded in Column BV.
SDG&E Response: Link to Tab 5; columns P & Q.

1. Column BW-BZ: This must include any pending GRC revenue requests that were included in an application to the Commission but have not yet been authorized for the wildfire mitigation initiative (Column A) as of June 1st 2024 according to the Commission authorized amount or account (Column F).
 - i. The dollar amounts for CapEx in HFTD must be recorded in Column BW.
SDG&E Response: Not applicable. Revenue requirements are not broken out by HFTD and Non-HFTD or mitigation
 - ii. The dollar amounts for CapEx in Non-HFTD must be recorded in Column BX.
SDG&E Response: Not applicable. Revenue requirements are not broken out by HFTD and Non-HFTD or mitigation
 - iii. The dollar amounts for OpEx in HFTD must be recorded in Column BY.
SDG&E Response: Not applicable. Revenue requirements are not broken out by HFTD and Non-HFTD or mitigation
 - iv. The dollar amounts for OpEx in Non-HFTD must be recorded in Column BZ.
SDG&E Response: Not applicable. Revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
- m. Column CA-CH: This must include any pending Non-GRC expenditures that were included in an application to the Commission but have not yet been authorized for the wildfire mitigation initiative (Column A) as of June 1st 2024 according to the Commission authorized amount or account (Column F).
 - i. The unit amounts for CapEx in HFTD must be recorded in Column CA.
SDG&E Response: Not applicable. Currently SDG&E does not have pending non-GRC expenditures for the years requested.
 - ii. The dollar amounts for CapEx in HFTD must be recorded in Column CB.
SDG&E Response: Not applicable. Currently SDG&E does not have pending non-GRC expenditures for the years requested.
 - iii. The unit amounts for CapEx in Non-HFTD must be recorded in Column CC.
SDG&E Response: Not applicable. Currently SDG&E does not have pending non-GRC expenditures for the years requested.
 - iv. The dollar amounts for CapEx in Non-HFTD must be recorded in Column CD.
SDG&E Response: Not applicable. Currently SDG&E does not have pending non-GRC expenditures for the years requested.
 - v. The unit amounts for OpEx in HFTD must be recorded in Column CE.
SDG&E Response: Not applicable. Currently SDG&E does not have pending non-GRC expenditures for the years requested.
 - vi. The dollar amounts for OpEx in HFTD must be recorded in Column CF.
SDG&E Response: Not applicable. Currently SDG&E does not have pending non-GRC expenditures for the years requested.
 - vii. The unit amounts for OpEx in Non-HFTD must be recorded in Column CG.
SDG&E Response: Not applicable. Currently SDG&E does not have pending non-GRC expenditures for the years requested.
 - viii. The dollar amounts for OpEx in Non-HFTD must be recorded in Column CH.
SDG&E Response: Not applicable. Currently SDG&E does not have pending non-GRC expenditures for the years requested.
- n. Column CI-CL: This must include any pending Non-GRC revenue requests that were included in an application to the Commission but have not yet been authorized for the

wildfire mitigation initiative (Column A) as of June 1st 2024 according to the Commission authorized amount or account (Column F).

- i. The dollar amounts for CapEx in HFTD must be recorded in Column CI.
SDG&E Response: Not applicable. Currently SDG&E does not have pending non-GRC revenue requirement for the years requested. In addition, revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - ii. The dollar amounts for CapEx in Non-HFTD must be recorded in Column CJ.
SDG&E Response: Not applicable. Currently SDG&E does not have pending non-GRC revenue requirement for the years requested. In addition, revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - iii. The dollar amounts for OpEx in HFTD must be recorded in Column CK.
SDG&E Response: Not applicable. Currently SDG&E does not have pending non-GRC revenue requirement for the years requested. In addition, revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - iv. The dollar amounts for OpEx in Non-HFTD must be recorded in Column CL.
SDG&E Response: Not applicable. Currently SDG&E does not have pending non-GRC revenue requirement for the years requested. In addition, revenue requirements are not broken out by HFTD and Non-HFTD or mitigation.
 - o. Columns K-CL must include any authorized expenditure, authorized revenue requirement, recorded cost expenditures, recorded cost revenue requirement, pending expenditure requests or pending revenue requirements, from when the Commission authorized amount or account (Column F) was established or when the pending application was filed up to the present (i.e. approximately 2017-June 1st, 2024).
SDG&E Response: SDG&E's wildfire mitigation expenses were tracked as part of WMPMA beginning in 2019.
13. Column CM: Total Columns S, T, U, V, AE, AF, AG, AH, AU, AV, AW, AX, BG, BH, BI, and BJ for the Commission authorized amount or account (Column F) of revenue that has entered rates.
 14. Column CN: Total Columns AI, AJ, AK, AL, BK, BL, BM, BN, BW, BX, BY, BZ, CI, CJ, CK, and CL for the Commission authorized amount or account (Column F) of revenue that has yet to enter rates.
 15. Column CO: Total Columns L, N, X, Z, AN, AP, AZ and BB for the Commission authorized amount or account (Column F) of capital expenditure that has entered the rate base.
 16. Column CP: Total Columns BP, BR, CB, and CD for the Commission authorized amount or account (Column F) of capital expenditure that has yet to enter the rate base.
 17. Column CQ: Provide the total of any Third-Party or Other funding sources for the wildfire mitigation initiative (Column A). **Not applicable.**
 18. Column CR: Total of all Account Totals of revenue that has entered rates (Column CM) for the wildfire mitigation initiative (Column A).
 19. Column CS: Total of all Account Totals of revenue that has yet to enter rates (Column CN) for the wildfire mitigation initiative (Column A).
 20. Column CT: Total of all Account Totals of expenditure that has entered rate base (Column CO) for the wildfire mitigation initiative (Column A).
 21. Column CU: Total of all Account Totals of expenditure that has entered rate base (Column CP) for the wildfire mitigation initiative (Column A).
 22. Report Columns K-CL and Column CQ in 2024 dollars.

23. Dollar values reported in Columns K-CL should be supported by workpapers. All workpapers should be included as additional Excel worksheets that are appended to this template.
24. Dollar values reported in Columns K-CL should be linked back to calculations in appended workpapers. Do not hard code dollar values in Columns K-CL that can be found in the appended workpapers.