



ELECTRIC PRELIMINARY STATEMENT PART KI

Sheet 1

(N)

COMPREHENSIVE GAS ADVANCED METERING INFRASTRUCTURE MEMORANDUM ACCOUNT - ELECTRIC (GAMIMA - E)

(N)

KI. Comprehensive Gas Advanced Metering Infrastructure Memorandum Account – Electric (GAMIMA – E)

(N)

1. **PURPOSE:** The purpose of the Comprehensive Gas Advanced Metering Infrastructure Memorandum Account - Electric (GAMIMA - E) is to track the electric portion of the actual CPUC-jurisdictional expenses and the actual capital-related revenue requirements associated with the Comprehensive Gas Advanced Metering Infrastructure (Gas AMI) Replacement beginning March 14, 2024. The account consists of two subaccounts, the Electric Distribution Subaccount and the Electric Generation Subaccount, which will separately track the costs related to each specific electric rate component. Allocation between Electric Distribution and Electric Generation of the actual costs will be based on the proposed revenue requirements per Application (A.) 24-03-011, trued up to the adopted revenue requirements per the CPUC’s decision addressing A.24-03-011.
2. **APPLICABILITY:** The GAMIMA - E shall apply to all electric customers, except for those specifically excluded by the Commission
3. **REVISION DATE:** Disposition of the balances in the GAMIMA – E will be addressed in the CPUC decision addressing A.24-03-011.
4. **RATES:** The GAMIMA - E does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, net of Revenue Fees and uncollectibles (RF&U):
 - A. Electric Distribution Subaccount
 - 1) A debit entry equal to the actual incremental incurred expenses;
 - 2) A debit or credit entry equal to the actual capital-related revenue requirement related to the incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
 - 3) A credit to transfer the balance or amounts to the appropriate balancing accounts as determined by the CPUC, for recovery in rates;
 - 4) A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and

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(Continued)

Advice 7446-E
Decision D.24-11-010

Issued by
Shilpa Ramaiya
Vice President

Submitted
Effective
Resolution

December 4, 2024
March 14, 2024



ELECTRIC PRELIMINARY STATEMENT PART KI

Sheet 2

(N)

COMPREHENSIVE GAS ADVANCED METERING INFRASTRUCTURE MEMORANDUM ACCOUNT -
ELECTRIC (GAMIMA - E)

(N)

KI. Comprehensive Gas Advanced Metering Infrastructure Memorandum Account –
Electric (GAMIMA – E) (Cont'd.)

(N)

A. Electric Distribution Subaccount (Cont'd.)

- 5) A debit or credit entry equal to the interest on the average of the balance at the beginning of the month and the balance after the above entries at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

B. Electric Generation Subaccount

- 1) A debit entry equal to the actual incremental incurred expenses;
- 2) A debit or credit entry equal to the actual capital-related revenue requirement related to the incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- 3) A credit to transfer the balance or amounts to the appropriate balancing accounts as determined by the CPUC, for recovery in rates;
- 4) A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and
- 5) A debit or credit entry equal to the interest on the average of the balance at the beginning of the month and the balance after the above entries at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

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