

Application No.: A.20-04-014  
Exhibit No.: \_\_\_\_\_  
Witness: Khoang T. Ngo

**UPDATED PREPARED DIRECT TESTIMONY OF**  
**KHOANG T. NGO**  
**ON BEHALF OF**  
**SAN DIEGO GAS & ELECTRIC COMPANY**

**\*\**REDACTED – PUBLIC VERSION*\*\***

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**



**November 6 April 15, 2020**

## TABLE OF CONTENTS

<u>I. INTRODUCTION .....</u>	<u>1</u>
<u>II. BACKGROUND .....</u>	<u>2</u>
<u>III. 2021 ERRA, CTC, AND LG REVENUE REQUIREMENT FORECASTS .....</u>	<u>3</u>
<u>IV. RETURN OF THE OVERCOLLECTED 2018 LGBA RECORDED ACTIVITY .....</u>	<u>6</u>
<u>V. COMPARISON OF 2019 RECORDED VS ACTUAL YEAR-END BALANCES IN GHG BALANCING ACCOUNTS .....</u>	<u>6</u>
<u>VI. RECONCILIATION OF 2019 GHG ALLOWANCE REVENUE AND EXPENSES.....</u>	<u>8</u>
<u>VI. GREEN TARIFF SHARED RENEWABLE BALANCING ACCOUNT (“GTSRBA”)...9</u>	<u>9</u>
<u>VII. TREE MORTALITY NON-BYPASSABLE CHARGE BALANCING ACCOUNT  (“TMNBCBA”).....</u>	<u>10</u>
<u>VIII. SOLAR ON MULTIFAMILY AFFORDABLE HOUSING (“SOMAH”) PROGRAM..</u>	<u>10</u>
<u>IX. DAC-SASHBA.....</u>	<u>11</u>
<u>X. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) .....</u>	<u>12</u>
<u>XI. POWER CHARGE INDIFFERENCE ADJUSTMENT (PCIA) UNDERCOLLECTION BALANCING ACCOUNT (CAPBA).....</u>	<u>16</u>
<u>XII. SONGS UNIT 1 OFFSITE SPENT FUEL STORAGE .....</u>	<u>17</u>
<u>XIII. SUMMARY .....</u>	<u>17</u>
<u>XIV. QUALIFICATIONS .....</u>	<u>19</u>

ATTACHMENT A – DECLARATION OF KHOANG T. NGO

ATTACHMENT B – DECLARATION OF JAMES MAGILL REGARDING  
CONFIDENTIALITY OF CERTAIN DATA/DOCUMENTS PURSUANT TO D.16-08-024, *et al.*

ATTACHMENT C – FORECASTED 2020 YEAR END BALANCE OF PABA

GLOSSARY

1 **UPDATED PREPARED DIRECT TESTIMONY OF**  
2 **KHOANG T. NGO**  
3 **ON BEHALF OF**  
4 **SAN DIEGO GAS & ELECTRIC COMPANY**

5 **I. INTRODUCTION**

6 The purpose of my updated testimony is to address cost recovery related to San Diego  
7 Gas & Electric Company's ("SDG&E") Energy Resource Recovery Account ("ERRA"),  
8 Competition Transition Charge ("CTC"), Local Generation ("LG") revenue requirements and  
9 Tree Mortality Non-Bypassable revenue requirements. More specifically, my updated  
10 testimony:

- 11 • describes SDG&E's ERRA, Transition Cost Balancing Account ("TCBA"),  
12 Local Generating Balancing Account ("LGBA"), Tree Mortality Non-Bypassable  
13 Charge Balancing Account ("TMNBCBA"), Solar on Multifamily Affordable  
14 Housing ("SOMAH") Program funding, Disadvantaged Communities Single  
15 Family Solar Homes program ("DAC-SASH"), Portfolio Allocation Balancing  
16 Account ("PABA") and Power Charge Indifference Adjustment ("PCIA")  
17 Undercollection Balancing Account ("CAPBA"), and  
18 • sets forth SDG&E's forecasted 2021 ERRA, CTC, LG, TMNBC, DAC-SASH,  
19 PABA and CAPBA revenue requirements, ~~and describes SDG&E's request for~~  
20 ~~authorization from the Commission to return the overcollected 2018 LGBA~~  
21 ~~recorded activity of \$(91.08) million as requested in A.19-05-007.~~

22 In addition, my updated testimony presents the comparison between the recorded 2019  
23 year-end balances with the actual 2019 year-end balances in the GHG allowance revenues and  
24 expenses balancing accounts, as well as a reconciliation of the 2020 GHG Allowance Revenue &  
25 Expenses. Finally, my updated testimony requests authorization of the revenue requirement of

1 the San Onofre Nuclear Generating Station (“SONGS”) Unit 1 Offsite Spent Fuel Storage costs  
2 as described in Section X below.

## 3 **II. BACKGROUND**

4 Pursuant to California Public Utilities Commission (“Commission”) Decisions  
5 (“D.”) 02-10-062 and D.02-12-074, the purpose of the ERRA balancing account is to provide  
6 full recovery of SDG&E’s energy procurement costs associated with serving SDG&E’s bundled  
7 service customers. Energy procurement costs include expenses associated with the California  
8 Independent System Operator (“CAISO”) such as energy and ancillary services load charges,  
9 CAISO revenues from utility generation and supply contracts, contract costs, generation fuel  
10 costs, CAISO-related costs, and hedging costs. The ERRA records revenues from SDG&E’s  
11 Electric Energy Commodity Cost (“EECC”) rate schedule, adjusted to exclude commodity  
12 revenues assigned to the Non-Fuel Generation Balancing Account (“NGBA”),<sup>1</sup> and other  
13 Commission approved adjustments.

14 The purpose of the TCBA is to accrue all CTC revenues and recover all CTC-eligible  
15 generation-related costs. Pursuant to D.02-12-074 and D.02-11-022, payments to Qualifying  
16 Facilities (“QFs”) that are above the market benchmark proxy are charged to the TCBA. Eligible  
17 CTC expenses<sup>2</sup> reflect the difference between the market proxy and the contract price of costs  
18 associated with certain QF contracts.

19 The purpose of the LGBA is to record the revenues and costs of generation and other  
20 energy sources where the Commission has determined that the resource is subject to the Cost  
21 Allocation Mechanism (“CAM”). Such generation may take the form of purchase power

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<sup>1</sup> In compliance with D.03-12-063, the NGBA became effective January 1, 2004.

<sup>2</sup> Expenses eligible for CTC recovery are defined by Assembly Bill (“AB”) 1890.

1 agreements, company-owned generation units associated with new generation resources, and any  
 2 other resources approved by the Commission for CAM treatment.

3 **III. 2021 ERRA, CTC, AND LG REVENUE REQUIREMENT FORECASTS**

4 As shown in Table 1 below, SDG&E’s 2021 ERRA revenue requirement forecast is  
 5 ~~\$663.435604.409~~ million, including forecasted GHG costs as well as franchise fees and  
 6 uncollectibles (“FF&U”). The updated direct testimony of SDG&E witness Mr. Covic provides a  
 7 detailed discussion of the Greenhouse Gas (“GHG”) costs.

8 **TABLE 1**  
 9 **ERRA REVENUE REQUIREMENT**  
 10 **(\$Millions of Dollars)**

No.	Component	2021 Forecast	2020 Forecast	Change from Prior Year
1.	Load ISO Charges			
2.	Supply ISO Revenues			
3.	Contract Costs (non-CTC)			
4.	Contract Costs (CTC up to market)			
5.	Generation Fuel			
6.	Net Supply ISO Revenues			
<del>78.</del>	CAISO Misc. Costs			
<del>89.</del>	Hedging Costs			
<del>940</del>	Direct and Indirect GHG Costs			
<del>104</del>	Subtotal	<del>655.48259</del> <del>7.164</del> <sup>3</sup>	791.611	<del>(136.128)</del> <sup>194</sup> <del>.447)</del>

3 This does not include the PABA revenue requirement of ~~\$328.484369.347~~ million (~~\$332.469373.828~~ million including FF&U) in Table 65 for recovery of the above-market costs and revenues associated with all generation resources that are eligible for cost recovery through Power Charge Indifference Adjustment (“PCIA”) rates.

No.	Component	2021 Forecast		2020 Forecast		Change from Prior Year	
12	FF&U <sup>4</sup>		<u>7.9537</u> 24 5		9.614		<del>(1.662)</del> (2.370)
13.	<b>TOTAL<sup>5</sup></b>		<del>663.43560</del> 4.409		<b>801.225</b>		<del>((137.790)196</del> .816)

The forecasted cost components set forth in the line items contained in Table 1 above, and the reasons for the \$(~~137.790~~196.816) million decrease in the 2021 ERRR revenue requirement forecast – as compared to the 2020 ERRR revenue requirement (as submitted in the 2020 Forecast) – are addressed in Mr. Covic’s updated testimony.

SDG&E’s 2021 ERRR revenue requirement forecast includes the fuel costs for its electric generation facilities, including Miramar Energy Facility I (“Miramar I”), Miramar Energy Facility II (“Miramar II”), Palomar Energy Center (“Palomar”), Desert Star Energy Center (“Desert Star”), and the Cuyamaca Peak Energy Plant (“Cuyamaca”). The actual fuel costs of Miramar I, Miramar II, Palomar, Desert Star, and Cuyamaca are recorded in the ERRR for recovery through commodity rates. SDG&E’s non-fuel costs for these facilities are recorded in the NGBA and also recovered through SDG&E’s commodity rates.

As shown in Table 2 below, SDG&E’s 2021 CTC revenue requirement forecast is \$~~11.401~~16.673 million, including FF&U.

**TABLE 2  
CTC REVENUE REQUIREMENT  
(\$Millions of Dollars)**

No.	Component	2021 Forecast	2020 Forecast	Change from Prior Year
1.	QF Contracts	<u>11.265</u> 16.473	18.500	<del>((7.236)2.027)</del>

<sup>4</sup> The 2020 Forecasts reflect the franchise fee and uncollectible factor of 1.0121448. The 2021 Forecasts reflect the franchise fee and uncollectible factor of 1.012133.

<sup>5</sup> Sums may not equal due to rounding.

2.	FF&U <sup>6</sup>	<del>0.1370</del> 0.200	0.225	<del>(0.088)</del> 0.025
3.	<b>TOTAL</b>	<del>11.401</del> 16.673	18.725	<del>(7.324)</del> 0.52

For CTC-eligible purchase power contracts, the power purchased is recorded to the ERRA at the market proxy of \$ [REDACTED] /MWh. The difference between the actual contract price and the market proxy is included in the 2021 CTC forecast and recorded to the TCBA.

SDG&E witness Mr. Covic discusses the market proxy of \$ [REDACTED] /MWh in greater detail.

As shown in Table 3 below, SDG&E's 2021 Local Generation ("LG") revenue requirement forecast is \$ ~~137.895~~124.439 million, including FF&U.

**TABLE 3  
LG REVENUE REQUIREMENT  
(\$Millions of Dollars)**

No.	Component	2021 Forecast	2020 Forecast	Change from Prior Year
<del>12.</del>	Combined Heat & Power	[REDACTED]		
<del>23.</del>	Energy Storage			
<del>34.</del>	Peakers			
<del>46.</del>	<b>SUBTOTAL</b>	<del>122.947</del> 136.242	131.320	<del>(8.373)</del> 4.922
<del>57.</del>	FF&U <sup>7</sup>	<del>1.492</del> 1.653	1.595	<del>(0.103)</del> 0.058
<del>68.</del>	<b>TOTAL<sup>8</sup></b>	<del>124.439</del> 137.895	132.915	<del>(8.476)</del> 4.980

The LGBA was authorized in D.13-03-029. The LGBA records the LG costs and the revenues received from SDG&E's LG rate. On a monthly basis, the LGBA compares the LG costs with the revenues received. Interest is applied to any over- or under-collected balance at the three-month Commercial Paper rate. The LGBA utilizes sub-accounts for each generation resource. In the 2020 LG Forecast, costs for new energy storage units were presented in the New

<sup>6</sup> *Id.*

<sup>7</sup> *Id.*

<sup>8</sup> Sums may not equal due to rounding.

1 Generation PPAs line. For the 2021 LG Forecast, energy storage is shown as a separate line  
2 item.

#### 3 **IV. RETURN OF THE OVERCOLLECTED 2018 LGBA RECORDED ACTIVITY**

4 In SDG&E's record year 2018 ERRA Compliance Application, which is pending  
5 approval in A.19-05-007, SDG&E presented a monthly summary of accounting entries recorded  
6 to the LGBA during 2018, totaling \$(91.08) million. In that application, SDG&E proposed to  
7 return the overcollected 2018 recorded activity of \$(91.08) million in this 2021 ERRA Forecast  
8 Application. Although SDG&E included this in its April filing, it cannot include it in its  
9 November Update as it has not received a final decision in its 2018 ERRA Compliance  
10 Application. Accordingly, SDG&E is removing its request to return LGBA activity from this  
11 2021 ERRA Forecast Application. Instead, Therefore, SDG&E will include these amounts in its  
12 2022 ERRA Forecast application.

13 Accordingly, SDG&E seeks approval to return the overcollected amount upon approval  
14 of the 2018 ERRA Compliance Application.

#### 15 **V. COMPARISON OF 2019 RECORDED VS ACTUAL YEAR-END BALANCES IN** 16 **GHG BALANCING ACCOUNTS**

17 In accordance with Finding of Fact ("FOF") 13 of D.14-10-033, utilities must reconcile  
18 forecast amounts with recorded amounts until all actuals are available for the forecast year.  
19 Consistent with this methodology, SDG&E provides a comparison of the 2019 year-end  
20 recorded/forecasted balances with the 2019 year-end actual balances in three GHG balancing  
21 accounts in Table 4 below. More specifically, (1) GHG allowance revenues are recorded in the  
22 GHG Revenue Balancing Account ("GHGRBA"); (2) expenses are recorded in the GHG  
23 Customer Outreach and Education Memorandum Account ("GHGCOEMA"); and (3) expenses  
24 are recorded in the GHG Administrative Costs Memorandum Account ("GHGACMA").



**TABLE 4**  
**COMPARISON OF 2019 RECORDED VS ACTUAL YEAR-END BALANCES IN GHG**  
**BALANCING ACCOUNTS**

Line	Description	2019 Recorded <sup>1</sup> (\$)	2019 Actual (\$)	Difference
	<b>(1) GHGRBA</b>			
1	<b>Beginning Balance 1/1/2019</b>	3,734,063	3,734,063	-
2	Allowance Revenue	(103,152,050)	(104,156,909)	(1,004,859)
3	Revenue returned to customers	88,023,951	88,053,760	29,808
4	Franchise Fees and Uncollectibles	(1,056,223)	(1,056,581)	(357)
5	Transfer to GHGCOEMA and GHGACMA <sup>2,3</sup>	(135,316)	(135,316)	-
6	Allowance Set Aside for Multi-Family Program <sup>4</sup>	10,115,640	10,115,640	-
7	Allowance Set Aside for DAC-SASH <sup>5</sup>	1,030,000	1,030,000	-
8	Allowance Set Aside for DAC-GT <sup>6</sup>	2,113,700	2,113,700	-
9	Allowance Set Aside for CSGT <sup>7</sup>	390,500	390,500	-
10	Interest	246,525	236,629	(9,896)
11	<b>Ending Balance 12/31/2019</b>	<b>1,310,790</b>	<b>325,486</b>	<b>(985,304)</b>
	<b>(2) GHGCOEMA</b>			
12	<b>Beginning Balance 1/1/2019</b>	(142,632)	(142,632)	-
13	Transfer from GHGRBA <sup>2</sup>	142,550	142,550	-
14	Expenses	-	18,811	18,811
15	Interest	(268)	(224)	44
16	<b>Ending Balance 12/31/2019</b>	<b>(350)</b>	<b>18,505</b>	<b>18,855</b>
	<b>(3) GHGACMA</b>			
17	<b>Beginning Balance 1/1/2019</b>	(40,178)	(40,178)	-
18	Transfer from GHGRBA <sup>3</sup>	(7,234)	(7,234)	-
19	Expenses	18,873	3,291	(15,582)
20	Interest	(1,090)	(1,050)	40
21	<b>Ending Balance 12/31/2019</b>	<b>(29,629)</b>	<b>(45,171)</b>	<b>(15,542)</b>

<sup>1</sup>Per A.19-04-010 (2020 ERRA Forecast Update November 7, 2019) Attachment G. Template D-1: Annual Allowance Revenue Receipts and Customer Returns; and Template D-3: Detail of Outreach and Administrative Expenses. Recorded amounts represent actual recorded activity from January through September 2019 and forecasted amounts from October through December 2019.

<sup>2</sup>Transfer per D.18-12-016 from GHGRBA to GHGCOEMA. This represents the 1/1/19 projected overcollected balance of (\$142,550).

<sup>3</sup>Transfer per D.18-12-016 from GHGRBA to GHGACMA. This represents the 1/1/19 projected overcollected balance of (\$40,266), plus 2019 forecasted expenses of \$47,500.

<sup>4</sup>Transfer per D.18-12-016 from GHGRBA to SOMAH. This represents the program funding for 2019.

<sup>5</sup>Transfer per D.18-12-016 from GHGRBA to DAC-SASH. This represents the program funding for 2019.

<sup>6</sup>Transfer per D.18-12-016 from GHGRBA to DAC-GT. This represents the program funding for 2019.

<sup>7</sup>Transfer per D.18-12-016 from GHGRBA to CSGT. This represents the program funding for 2019.

1 **VI. RECONCILIATION OF 2019 GHG ALLOWANCE REVENUE AND EXPENSES**

2 Pursuant to OP 11 of D.14-10-033, SDG&E is providing a fourth quarter update by  
3 presenting its 2020 GHG Allowance Revenue and Expense Reconciliation. This process consists  
4 of updating the 2020 recorded amounts to determine the December 31, 2020 true-up balances for  
5 the GHGRBA, GHGCOEMA and GHGACMA.

6 In Template D-1: Annual Allowance Revenue Receipts and Customer Returns in  
7 Attachment G to this Application, SDG&E presents a December 31, 2020 recorded GHGRBA  
8 balance of \$3.173 million. This reflects activity recorded through September 30, 2020 and  
9 forecasted for the last three months of 2020.

10 In Template D-3: Detail of Outreach and Administrative Expenses, SDG&E presents  
11 \$0.042 million for total 2020 expenses. This reflects activity recorded through September 30,  
12 2020 and forecasted for the last three months of 2020 for GHGCOEMA and GHGACMA. Table  
13 5 below shows a summary of all activity recorded in these accounts.

14 The December 31, 2020 GHGRBA true-up balance is \$3.173 million as shown on  
15 Template D-1 and the combined December 31, 2020 GHGCOEMA and GHGACMA expense  
16 true-up balance is (\$0.0139) million as presented in Table 5, line 11. The total prior year true-up  
17 for the revenue and expense reconciliation is \$3.159 million.

**TABLE 5 - GHGCOEMA and GHGACMA Recorded Under/(Over)  
Collection and Expense True-Up**

<b><u>Line</u></b>	<b><u>Description</u></b>	<b><u>2020 Recorded<sup>1</sup></u></b> <b><u>(\$)</u></b>
<b><u>1</u></b>	<b><u>Beginning 1/1/2020 GHGCOEMA Balance</u></b>	<b><u>18,505</u></b>
<b><u>2</u></b>	<b><u>Transfer from GHGRBA</u></b>	<b><u>350</u></b>
<b><u>3</u></b>	<b><u>Expenses<sup>2</sup></u></b>	<b><u>(18,811)</u></b>
<b><u>4</u></b>	<b><u>Interest</u></b>	<b><u>133</u></b>
<b><u>5</u></b>	<b><u>Ending 12/31/2020 GHGCOEMA Balance</u></b>	<b><u>177</u></b>

-	-	-
<u>6</u>	<b><u>Beginning 1/1/2020 GHGACMA Balance</u></b>	<b><u>(45,171)</u></b>
<u>7</u>	<b><u>Transfer from GHGRBA</u></b>	<b><u>(29,371)</u></b>
<u>8</u>	<b><u>Expenses<sup>2</sup></u></b>	<b><u>60,865</u></b>
<u>9</u>	<b><u>Interest</u></b>	<b><u>(367)</u></b>
<u>10</u>	<b><u>Ending 12/31/2020 GHGACMA Balance</u></b>	<b><u>(14,044)</u></b>
-	-	-
<u>11</u>	<b><u>12/31/2020 Expense True-Up (Line 5 + Line 10)</u></b>	<b><u>(13,867)</u></b>

<sup>1</sup>The 2020 recorded amounts reflect actual data for January to September 2020 (through the third quarter) and updated forecasted data for October to December 2020 (fourth quarter).

<sup>2</sup>GHGCOEMA expenses of \$18,811, for the period October 2019 through December 2019 have been transferred to GHGACMA.

1  
2  
3 **VI. GREEN TARIFF SHARED RENEWABLE BALANCING ACCOUNT**  
4 **(“GTSRBA”)**

5 Per D.15-01-051, SDG&E established the GTSRBA<sup>9</sup> to record the difference between the  
6 revenues collected from individual customers electing to participate in the GTSR program and  
7 the incremental costs incurred to serve customers participating in that program. The GTSR  
8 program consists of both a Green Tariff (“GT”) component and an Enhanced Community  
9 Renewables (“ECR”) component which are recorded in separate subaccounts with the GTSRBA.  
10 SDG&E’s GTSR program began in 2016 and recorded minimal activity through 2019 as  
11 described in SDG&E’s Annual GTSR Program Progress Report filed on March 15, 2020 (A.12-  
12 01-008). ~~SDG&E is requesting recovery of the undercollected 2018 ending balance of \$0.125~~  
13 ~~million as mentioned requested~~ in SDG&E’s 2018 ERRA Compliance application A.19-05-007.  
14 SDG&E will request recovery of the undercollected GTSRBA 2018 ending balance of \$0.125

<sup>9</sup> See SDG&E Advice Letter (“AL”) 2889-E, approved June 23, 2016 and effective May 28, 2016.

1 million in this instant application. SDG&E included this in its April filing, however, it cannot  
2 include it in its November Update without a final decision in its ERRA Compliance. Therefore,  
3 SDG&E will include these amounts in its 2022 ERRA Forecast application.

4 **VII. TREE MORTALITY NON-BYPASSABLE CHARGE BALANCING ACCOUNT**  
5 **(“TMNBCBA”)**

6 Per D.18-12-003, SDG&E filed AL 3343-E<sup>10</sup> established the TMNBCBA to record the  
7 tree mortality related procurement costs. As noted in D.18-12-003, Ordering Paragraph (“OP”)  
8 9, the TMNBCBA cost will be recovered through the public purpose program (“PPP”) charge.

9 SDG&E’s 2021 TM-NBC revenue requirement forecast is [REDACTED] million  
10 [REDACTED] including FF&U), which is described in Mr. Covic’s updated testimony.

11 **VIII. SOLAR ON MULTIFAMILY AFFORDABLE HOUSING (“SOMAH”)**  
12 **PROGRAM**

13 D.17-12-022 OP 4, at 69, states that the IOUs “each shall reserve 10% of the proceeds from  
14 the sale of greenhouse gas allowances defined in Public Utilities Code Section 748.5 through its  
15 annual Energy Resource Recover Account (ERRA) proceedings for use in the Solar on  
16 Multifamily Affordable Housing Program, starting with its ongoing 2018 ERRA forecast  
17 proceeding.

18 Pursuant to D.20-04-012, issued on April 23, 2020, continues authorization of allocation of  
19 funds to the SOMAH program through June 30, 2026. OP 5 requires the IOUs to provide July 1  
20 through December 31, 2020 SOMAH funding as a true-up value in their applicable ERRA  
21 forecast proceeding.

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<sup>10</sup> Two supplemental ALs were filed for AL 3343. AL 3343-B was submitted on May 31, 2019 and approved on July 19, 2019 with a July 2, 2019 effective date. AL 3343-E was approved on July 19, 2019 with an effective date of July 2, 2019.

1 In Template D-1: Annual Allowance Revenue Receipts and Customer Returns in Attachment  
2 G to this Application, SDG&E presents a the SOMAH Program prior year true-up funding for  
3 October through December 2019 request of \$0.100 (\$0.102 million including FF&U), the  
4 January through June 2020 SOMAH true-up funding request of \$(0.761) ((\$0.770) million  
5 including FF&U) and the SOMAH July through December 2020 true-up funding request of  
6 \$5.820 million (\$5.891 million including FF&U) pursuant to D.20-04-012. The true-up is also  
7 presented in the testimony of SDG&E witness Ms. Fuhrer.

8 **IX. DAC-SASHBA**

9 The purpose of the DAC-SASHBA is to balance allocated greenhouse gas (“GHG”)  
10 allowance revenues and program costs. The DAC-SASH Balancing Account was established in  
11 2019 in Commission Decision 18-06-027 and Advice Letter 3410-E. D.18-06-027 OP 8 states  
12 that the DACSASH program will be funded with GHG allowance proceeds if available and  
13 recovered through the Public Purpose Program (“PPP”) mechanism if GHG allowance proceeds  
14 are unavailable.

15 In the 2021 ERRRA Forecast Prepared Supplemental Testimony of SDG&E Witness  
16 Stefan Covic, he states the total DAC-SASH program funding is estimated to be \$1.030 million.  
17 The forecasted 2021 GHG allowance revenues available for clean energy and energy efficiency  
18 programs as set forth in the Prepared Supplemental Testimony of Mr. Covic will be sufficient to  
19 cover the entire \$1.030 million after setting aside funding for the Solar on Multifamily  
20 Affordable Housing (“SOMAH”) Program.

**VIII.X. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)**

Pursuant to Commission Decision 18-10-019 and Advice Letter 3318-E,<sup>11</sup> the purpose of the PABA is to record the “above-market” costs and revenues associated with all generation resources that are eligible for cost recovery through the PCIA rates, including SDG&E’s Utility-Owned Generation (“UOG”). Costs recorded in each vintage subaccount will include, but are not limited to, fuel, GHG costs, third party power purchase contract costss, and UOG’s revenue requirement. ~~The above market costs of all generation resources that are eligible for cost recovery through the PCIA rates, including SDG&E’s UOG, will be also be recorded in the PABA.~~

**TABLE 65**  
**PABA REVENUE REQUIREMENT**  
**(\$Millions of Dollars)**

No.	Component	2021 Forecast <sup>12</sup>	2020 Forecast <sup>13</sup>	Change from Prior Year
1.	Supply ISO Revenues			<u>91.19278.604</u>
2.	Contract Costs			<u>(48.082)31.405</u>
3.	Generation Fuel			<u>(49.225)(80.610)</u>
4.	GHG Costs			<u>(24.467)(19.118)</u>
5.	Subtotal	<u>328.484369.347</u>	359.065	<u>(30.581)10.282</u>
6.	FF&U	<u>3.9854.481</u>	4.361	<u>(0.375)0.121</u>
7.	TOTAL	<u>332.469373.828</u>	363.426	<u>(30.956)10.402</u>

<sup>11</sup> See SDG&E AL 3318-E, filed on December 10, 2018, and approved on May 30, 2019.

<sup>12</sup> The Updated November 2021 Forecast, included the 2020 forecasted year-end PABA under collected balance of \$123.812 million, including FF&U (not shown in Table 6 above).

<sup>13</sup> The Updated November 2020 Forecast, included the 2019 forecasted year-end PABA under collected balance of \$254.057 million, including FF&U (not shown in Table 5 above).

SDG&E’s 2021 PABA revenue requirement forecast is \$~~332.469~~~~373.828~~ million, including FF&U.

**XI. PABA IMPUTED REC AND RA VALUE TRUE-UP**

As part of the above-market calculation, PABA is credited monthly with the imputed market values of the Renewable Energy Credits (“RECs”) associated with PCIA-eligible renewable energy contracts that are retained by SDG&E for its renewable standard portfolio (“RPS”) compliance obligations, using the most recently approved RPS adder benchmark from Energy Division. PABA is also credited monthly with the imputed market values of resource adequacy (“RA”) associated with the PCIA-eligible contracts, that SDG&E retained for its RA compliance obligations, using the most recently approved local, system, and flex RA adder benchmarks provided by Energy Division. Table 7 shows the benchmarks that were provided by Energy Division and SDG&E used to determine the market value of REC and RA attributes.

**Table 7 Market Price Benchmarks**

<u>Date recorded</u>	<u>Recorded PABA January - September 2020</u>	<u>Recorded PABA true-up October 2020</u>
<u>Date approved</u>	<u>Provided by Energy Division on November 1, 2019</u>	<u>Provided by Energy Division on November 2, 2020</u>
<u>Energy Index</u>	<u>\$37.61/\$29.56 (\$/MWh)</u>	<u>Actual CAISO revenues</u>
<u>RPS Adder</u>	<u>\$17.35 (\$/MWh)</u>	<u>\$15.10</u>
<u>Local RA Adder</u>	<u>\$4.15 (\$/kW-month)</u>	<u>\$4.84</u>
<u>Flex RA Adder</u>	<u>\$4.41 (\$/kW-month)</u>	<u>\$4.65</u>
<u>System RA Adder</u>	<u>\$4.59 (\$/kW-month)</u>	<u>\$5.20</u>

Pursuant to D.19-10-001 Attachment B, SDG&E records an annual adjustment to true-up the current year market value of RECs and RA to reflect the updated benchmarks. Amounts

1 recorded during the first nine months of the year are revalued and the balancing accounts  
 2 adjusted accordingly. REC and RA attributes that were offered for sale but remained unsold are  
 3 valued at a zero benchmark, meaning that no credit is recorded to PABA for the market value.  
 4 SDG&E offers its excess REC and RA attributes for sale on at least an annual basis, therefore  
 5 any REC and RA attributes that are neither used for compliance nor sold are considered unsold.  
 6 Pursuant to D.18-10-019, actual energy (brown power) revenues received from CAISO for  
 7 PCIA-related generation are booked to PABA in the month received, and therefore energy  
 8 market value does not require a true-up entry in the November update filing, because the  
 9 recorded CAISO revenues reflect actual updated market prices.

10 In the month of October 2020, SDG&E tried up the amounts in ERRA and PABA for  
 11 imputed REC and RA market values for the January through September activity, using the  
 12 updated benchmarks provided by Energy Division on November 2, 2020 as shown in Table 7.  
 13 The true-up amounts for both REC and RA were booked as adjustments to PABA with an  
 14 offsetting entry to ERRA.

15 During the period January through September 2020, the REC market value was  
 16 calculated monthly using estimated generated volumes and recorded as part of SDG&E's  
 17 monthly financial closing process. The final amount, including the true-up, is shown in Table 8  
 18 and was calculated using actual volume deliveries and the updated benchmark of \$15.10/MWh.

19 **Table 8 RPS Market Value True Up**

	<u>Price</u>	<u>Volumes</u>	<u>Amount</u> <u>Recorded</u>
<u>Estimated RECs</u> <u>Retained</u>	<u>\$17.35/MWh</u>	<u>4,537,986</u> <u>MWh</u>	<u>\$78.7 million</u>
<u>Actual RECs Retained,</u> <u>valued at updated MPB</u>	<u>\$15.10/MWh</u>	<u>4,496,451</u> <u>MWh</u>	<u>\$67.9 million</u>



<u>Volume Update portion of true-up</u>	<u>\$17.35/MWh</u>	<u>41,535 MWh</u>	<u>\$0.7 million</u>
<u>MPB Update portion of true-up</u>	<u>(\$17.35 - \$15.10)/MWh</u>	<u>4,496,451 MWh</u>	<u>\$10.1 million</u>
<u>Total Impact to PABA</u>	<u>-</u>	<u>-</u>	<u>\$10.8 million</u>
<u>Bundled RECs Sold (energy + RECs)</u>	<u>Contract</u>	<u>555,561 MWh</u>	<u>\$21.6 million</u>

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During the period January through September 2020, the RA market value was calculated monthly from January to September using the Net Qualifying Capacity (“NQC”) values of the PCIA-eligible generators, adjusted for days the resources were unavailable due to outage. This monthly RA market value was recorded as part of SDG&E’s monthly financial closing process. The final amount, including the true-up, is shown in Table 9 and was calculated using the updated benchmarks and final capacity volumes.

**Table 9 RA Market Value True Up**

<b><u>Contract Resources</u></b>	<b><u>Price</u></b>	<b><u>Capacity</u></b>	<b><u>Amount Recorded</u></b>
<b><u>Estimated Local RA -Retained</u></b>	<b><u>\$4.15 (\$/kW-month)</u></b>	<b><u>1,449 MW monthly average</u></b>	<b><u>\$59.7 million</u></b>
<b><u>Actual Local RA Retained</u></b>	<b><u>\$4.73 (\$/kW-month)</u></b>	<b><u>1,449 MW monthly average</u></b>	<b><u>\$61.7 million</u></b>
<b><u>Estimated System RA Retained</u></b>	<b><u>\$4.59 (\$/kW-month)</u></b>	<b><u>79 MW monthly average</u></b>	<b><u>\$3.3 million</u></b>
<b><u>Actual System RA Retained</u></b>	<b><u>\$5.20 (\$/kW-month)</u></b>	<b><u>79 MW monthly average</u></b>	<b><u>\$3.7 million</u></b>
<b><u>Utility-Owned Generation</u></b>	<b><u>Price</u></b>	<b><u>Capacity</u></b>	<b><u>Amount Recorded</u></b>
<b><u>Estimated Local RA Retained</u></b>	<b><u>\$4.15 (\$/kW-month)</u></b>	<b><u>700 MW</u></b>	<b><u>\$26.1 million</u></b>
<b><u>Actual Local RA Retained</u></b>	<b><u>\$4.73 (\$/kW-month)</u></b>	<b><u>700 MW</u></b>	<b><u>\$29.8 million</u></b>
<b><u>Estimated Flex RA Retained</u></b>	<b><u>\$4.41 (\$/kW-month)</u></b>	<b><u>419 MW</u></b>	<b><u>\$16.6 million</u></b>
<b><u>Actual Flex RA Retained</u></b>	<b><u>\$4.65 (\$/kW-month)</u></b>	<b><u>419 MW</u></b>	<b><u>\$17.5 million</u></b>
<b><u>Total UOG true-up Impact to PABA</u></b>	<b><u>=</u></b>	<b><u>=</u></b>	<b><u>\$4.6 million</u></b>
<b><u>Total Combined Contract and UOG Impact to PABA</u></b>	<b><u>=</u></b>	<b><u>=</u></b>	<b><u>\$6.9 million</u></b>
<b><u>Actual System/Flex RA Sold</u></b>	<b><u>Contract price</u></b>	<b><u>125 MW Short-term contract</u></b>	<b><u>\$1.6 million</u></b>

**IX.XII. POWER CHARGE INDIFFERENCE ADJUSTMENT (PCIA)  
UNDERCOLLECTION BALANCING ACCOUNT (CAPBA)**

Pursuant to Commission Decision 18-10-019 and Advice Letter 3436-E,<sup>14</sup> the purpose of the CAPBA is to record the obligation that accrues for departing load (DL) customers in the

<sup>14</sup> See SDG&E AL 3436-E, filed on September 30, 2019, and approved on October 30, 2019.

1 event that the half-cent per kWh PCIA rate cap is reached. The CAPBA is comprised of a  
2 subaccount for each customer vintage, as well as a specific bundled subaccount, which capture  
3 the shortfall amount that is financed by bundled customers for DL customers when the DL PCIA  
4 rate is capped, and the repayment amount from DL customers to bundled customers. In addition,  
5 pursuant to OP 10, SDG&E ~~hasis to~~ established the trigger mechanism for CAPBA ~~the PCIA~~  
6 ~~cap~~. In her testimony, SDG&E witness Ms. Fuhrer discusses the CAPBA in greater detail.

7 ~~XIII.~~ SONGS UNIT 1 OFFSITE SPENT FUEL STORAGE

8 This section of my testimony requests authorization of the SONGS Unit 1 Offsite Spent  
9 Fuel Storage costs revenue requirement of \$1.060 million (\$1.073 million including FF&U) for  
10 2021, which are described in Mr. Covic's testimony. The authorized revenue requirement is  
11 tracked in SDG&E's Nuclear Decommissioning Adjustment Mechanism account.

12 ~~XIV.~~ SUMMARY

13 My testimony presents the following revenue requirements for which SDG&E seeks  
14 recovery in this 2021 ERRR Forecast Application:

- 15 • the 2021 ERRR revenue requirement forecast (which includes forecasted GHG  
16 costs) of ~~\$663.435604.409~~ million;
- 17 • the 2021 CTC revenue requirement forecast of ~~\$11.40146.673~~ million; and
- 18 • the 2021 LG revenue requirement forecast of ~~\$124.439137.895~~ million.
- 19 • the 2021 TMNBC revenue requirement forecast of \$ [REDACTED] million.
- 20 • the 2021 PABA revenue requirement forecast of ~~\$332.469373.828~~ million
- 21 • the 2020 forecasted year-end PABA under collected balance of \$123.812 million.

22 Each of these amounts include FF&U.

1 ~~SDG&E is requesting authorization from the Commission to return the overcollected~~  
2 ~~2018 recorded LGBA activity of \$(91.08) million. SDG&E is also requesting recovery of the~~  
3 ~~undercollected 2018 GTSRBA ending balance of \$0.125 million.~~

4 In addition, my testimony also presents the comparison of the 2019 recorded/forecasted  
5 vs. actual year-end balances in the GHG allowance revenues and expenses balancing accounts,  
6 as well as a reconciliation of the 2020 GHG Allowance Revenue & Expenses.

7 Finally, SDG&E requests that the Commission approve the 2021 revenue requirement of  
8 \$1.060 million (\$1.073 million including FF&U) for the forecasted SONGS Unit 1 Offsite Spent  
9 Fuel Storage costs.

10 This concludes my updated prepared direct testimony.

1 **XII.XV. QUALIFICATIONS**

2 My name is Khoang T. Ngo. I am employed by SDG&E as the Senior Energy  
3 Administrator in the Settlements & Systems Department. My business address is 8315 Century  
4 Park Court, San Diego, California 92123. My current responsibilities include handling the  
5 payment, recovery, and regulatory reporting processes for SDG&E's procurement activities. I  
6 began working in Settlements & Systems as a Senior Energy Administrator in November 2013.

7 I have been employed by SDG&E since January of 2000. In addition to my current role  
8 in Settlements & Systems, I have worked in two other departments at SDG&E in positions of  
9 increasing responsibility. From January 2000 to August 2006, I was employed in the Cost  
10 Accounting group where I was primarily responsible for the accounting related to Electric  
11 Transmission assets, prepared FERC Forms, and involved in the monthly close functions of the  
12 transmission FERC accounts. From August 2006 to September 2013, I worked in the Electric  
13 Transmission Planning group. My responsibilities included managing the generator  
14 interconnection contracts, interconnection financial security deposits, CAISO study agreements  
15 and reconciling engineering interconnection and network reliability costs.

16 I have previously testified before the California Public Utilities Commission.

**ATTACHMENT A**

**DECLARATION OF KHOANG T. NGO**

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**

**DECLARATION  
OF KHOANG T. NGO**

**A.20-04-14**

**Application of San Diego Gas & Electric Company (U 902-E)  
for Approval of Its 2021 Electric Procurement Revenue Requirement Forecasts and GHG-  
Related Forecasts**

I, Khoang T. Ngo, declare as follows:

1. I am a Senior Energy Administrator for San Diego Gas & Electric Company (“SDG&E”). I included my Prepared Direct Testimony (“Testimony”) in support of SDG&E’s April 15, 2020 Application for Approval of its 2021 Electric Procurement Revenue Requirement Forecasts and GHG-Related Forecasts (“Application”). Additionally, as a Senior Energy Administrator, I am thoroughly familiar with the facts and representations in this Declaration, and if called upon to testify I could and would testify to the following based upon personal knowledge.

2. I am providing this Declaration to demonstrate that the confidential information (“Protected Information”) in support of the referenced Application falls within the scope of data provided confidential treatment in the IOU Matrix (“Matrix”) attached to the Commission’s Decision (“D.”) 06-06-066 (the Phase I Confidentiality decision). Pursuant to the procedure adopted in D.08-04-023, I am addressing each of the following five features of Ordering Paragraph 2 of D.06-06-066:

- that the material constitutes a particular type of data listed in the Matrix;
- the category or categories in the Matrix the data correspond to;
- that SDG&E is complying with the limitations on confidentiality specified in the Matrix for that type of data;
- that the information is not already public; and

- that the data cannot be aggregated, redacted, summarized, masked or otherwise protected in a way that allows partial disclosure.

3. The Protected Information contained in my Testimony constitutes material, market sensitive, electric procurement-related information that is within the scope of Section 454.5(g) of the Public Utilities Code.<sup>1</sup> As such, the Protected Information is allowed confidential treatment in accordance with the Matrix, as follows:

<b>Location of Protected Information</b>	<b>Matrix Reference</b>	<b>Reason for Confidentiality</b>
Table 1, line 1: Load ISO Charges	II.A.2 V.C	Utility Electric Price Forecasts; confidential for 3 years. LSE Total Energy Forecast; confidential for the front 3 years.
Table 1, lines 2 and 6: Supply ISO Revenues	II.A.2 II.B.1 II.B.3 II.B.4	Utility Electric Price Forecasts; confidential for 3 years. Generation Cost Forecasts of Utility Retained Generation; confidential for 3 years. Generation Cost Forecasts of QF Contracts; confidential for 3 years. Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years.
Table 1, line 3: Contract Costs (non-CTC)	II.B.4	Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years.
Table 1, line 4: Contract Costs (CTC up to market)	II.B.3 II.B.4	Generation Cost Forecasts of QF Contracts; confidential for 3 years. Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years.
Table 1, line 5: Generation Fuel	II.B.1 II.B.4	Generation Cost Forecasts of Utility Retained Generation; confidential for 3 years. Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years.
Table 1, line 7: CAISO Misc. Costs	II.A.2	Utility Electric Price Forecasts; confidential for 3 years.
Table 1, line 9: Hedging Costs	I.A.4	Long-term Fuel (gas) Buying and Hedging Plans; confidential for 3 years.
Table 3, line 2: Combined Heat & Power	II.B.3	Generation Cost Forecasts of QF Contracts; confidential for 3 years.

<sup>1</sup> In addition to the details addressed herein, SDG&E believes that the information being furnished in my Testimony is governed by Public Utilities Code Section 583 and General Order 66-D. Accordingly, SDG&E seeks confidential treatment of this data under those provisions, as applicable.



<b>Location of Protected Information</b>	<b>Matrix Reference</b>	<b>Reason for Confidentiality</b>
Table 3, line 3: Energy Storage	II.B.1	Utility Retained Generation
Table 3, line 4: Peakers	II.B.3 II.B.4	Generation Cost Forecasts of QF Contracts; confidential for 3 years. Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years.
Table 6, line 1: Supply ISO Revenues	II.A.2 II.B.1 II.B.3 II.B.4	Utility Electric Price Forecasts; confidential for 3 years. Generation Cost Forecasts of Utility Retained Generation; confidential for 3 years. Generation Cost Forecasts of QF Contracts; confidential for 3 years. Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years.
Table 6, line 2: Contract Costs	II.B.4	Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years.
Table 6, line 3: Generation Fuel	II.B.1 II.B.4	Generation Cost Forecasts of Utility Retained Generation; confidential for 3 years. Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years.
Section VII, paragraph, and Summary: Tree Mortality contract	II.B.4	Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years.

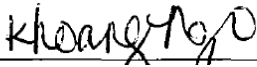
4. I am not aware of any instances where the Protected Information has been disclosed to the public. To my knowledge, no party, including SDG&E, has publicly revealed any of the Protected Information.

5. SDG&E will comply with the limitations on confidentiality specified in the Matrix for the Protected Information.

6. The Protected Information cannot be provided in a form that is aggregated, partially redacted, or summarized, masked or otherwise protected in a manner that would allow further disclosure of the data while still protecting confidential information.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this 6th day of November, 2020, at San Diego, California.



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Khoang T. Ngo  
Senior Energy Administrator  
San Diego Gas & Electric Company

**ATTACHMENT B**

**DECLARATION OF JAMES MAGILL REGARDING  
CONFIDENTIALITY OF CERTAIN DATA/DOCUMENTS  
PURSUANT TO D.16-08-024, *et al.***

**BEFORE THE PUBLIC UTILITIES  
COMMISSION OF THE STATE OF CALIFORNIA**

**DECLARATION OF JAMES MAGILL  
REGARDING CONFIDENTIALITY OF CERTAIN DATA/DOCUMENTS  
PURSUANT TO D.16-08-024, *et al.***

I, James Magill, do declare as follows:

1. I am the Manager of the Settlement & Systems department for San Diego Gas & Electric Company (“SDG&E”). I have been delegated authority to sign this declaration by Miguel Romero, Vice President of Energy Supply. I have reviewed Khoang Ngo’s Prepared Direct Testimony (“Testimony”) in support of SDG&E’s “Application for Approval of its 2021 Electric Procurement Revenue Requirement Forecasts and GHG-Related Forecasts” (“Application”). I am personally familiar with the facts and representations in this Declaration and, if called upon to testify, I could and would testify to the following based upon my personal knowledge and/or information and belief.

2. I hereby provide this Declaration in accordance with Decisions (“D.”) 16-08-024, D.17-05-035, and D.17-09-023 to demonstrate that the confidential information (“Protected Information”) provided in the Testimony is within the scope of data protected as confidential under applicable law.

3. In accordance with the legal authority described herein, the Protected Information should be protected from public disclosure.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct to the best of my knowledge.

Executed this 6th day of November, 2020, at San Diego.

  
\_\_\_\_\_  
James Magill

# ATTACHMENT A

## SDG&E Request for Confidentiality on the following information in its Application for Approval of Its 2021 Electric Procurement Revenue Requirement Forecasts and GHG- Related Forecasts

<b>Location of Protected Information</b>	<b>Legal Authority</b>	<b>Narrative Justification</b>
Table 1, line 10: Direct and Indirect GHG Costs	D.14-10-033; D.16-08-024; D.17-05-035; D.17-09-023; Public Utilities Code Section 454.5(g).	GHG emissions forecasts: Providing these forecasts to market participants would allow them to know SDG&E's forecasted GHG obligation, thereby compromising SDG&E's contractual bargaining power such that customer costs are likely to rise. Thus, the release of this non-public confidential information will unjustifiably allow market participants to use this information to the disadvantage of SDG&E's customers.

# ATTACHMENT C

## FORECASTED 2020 YEAR END BALANCE OF PABA

**SAN DIEGO GAS & ELECTRIC  
ATTACHMENT C  
FORECASTED 2020 YEAR END PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) BALANCES  
(THOUSANDS OF DOLLARS)**

Line No.	Yin 2002	Yin 2004	Yin 2005	Yin 2006	Yin 2007	Yin 2008	Yin 2009	Yin 2010	Yin 2011	Yin 2012	Yin 2013	Yin 2014	Yin 2015	Yin 2016	Yin 2017	Yin 2018	Yin 2019	Yin 2020	Total	
<u>Recorded Balances from January to September 2020 (a)</u>																				
1	Beginning Balances	(7,005)	48,236	6,393	11,070	14,116	17,407	21,330	37,036	89,116	23,257	1,636	526	7,692	0	(279)	0	(12,033)	0	258,396
2	Portfolio Costs	45	46,201	28,287	32,066	(18,006)	13,841	37,143	97,619	254,840	60,334	1,597	2,333	0	0	(144)	45,387	(1,554)	18,088	618,076
3	Brown Power Market Value	2	(4,690)	(6,946)	(4,434)	0	0	(5,060)	(13,542)	(40,155)	(9,152)	(1,139)	(759)	0	0	0	0	0	0	(85,875)
4	Imputed REC Market Value	0	0	(4,813)	0	0	(7,847)	(8,907)	(7,891)	(35,120)	(12,490)	(1,242)	(424)	0	0	0	0	0	0	(78,734)
5	Imputed RA Market Value	0	(1,697)	(233)	(989)	(0)	0	(3,374)	(3,511)	(6,680)	(2,361)	(192)	(98)	0	0	0	(28,149)	5,584	(15,560)	(37,441)
6	PCA Billed Customer Revenue	3,437	(90,417)	(18,242)	(23,289)	(13,989)	(20,062)	(36,836)	(68,453)	(172,261)	(52,660)	(2,111)	(1,309)	(3,378)	0	1,543	0	2,889	(10,260)	(507,899)
7	Interest	(14)	374	77	96	58	83	135	266	588	146	10	3	41	0	(1)	2	(141)	9	1,732
8	Recorded Balances from January to September 2020	(3,535)	(1,993)	4,223	14,540	(17,822)	3,421	4,230	41,529	90,229	7,072	(1,441)	71	2,355	0	1,119	17,240	(3,236)	(7,723)	148,256
9																				
<u>Forecast from October to December 2020 (b)</u>																				
11	Portfolio Costs																			
12	PCA Billed Customer Revenue																			
13	Brown Power Market Value																			
14	Imputed REC Market Value																			
15	Imputed RA Market Value																			
16	REC MPB true up																			
17	RA MPB true up																			
18	Interest																			
19	Forecast Balances from October to December 2020																			
20																				
<u>Year-End 2020 Forecast (c = a + b)</u>																				
22	Portfolio Costs	45	112,954	36,479	41,717	10,560	20,890	51,545	126,895	315,095	82,630	2,543	3,278	0	0	665	45,387	(1,554)	35,765	870,916
23	PCA Billed Customer Revenue	4,664	(122,705)	(25,164)	(31,605)	(18,984)	(27,226)	(49,909)	(92,897)	(233,773)	(71,465)	(2,365)	(2,040)	(7,299)	0	2,094	0	3,920	(13,922)	(699,265)
24	Brown Power Market Value	2	(16,890)	(9,805)	(6,990)	(7,776)	(21)	(5,513)	(16,926)	(57,612)	(16,095)	(1,602)	(1,073)	0	0	(219)	0	0	0	(141,921)
25	Imputed REC Market Value	0	(377)	(4,862)	(617)	0	(7,996)	(9,633)	(8,002)	(33,852)	(12,351)	(1,004)	(448)	0	0	(56)	0	0	0	(79,197)
26	Imputed RA Value	0	(15,611)	(376)	(1,516)	(2,110)	(913)	(6,109)	(5,753)	(10,827)	(3,358)	(217)	(153)	0	0	(82)	(25,719)	5,584	(39,244)	(106,373)
27	Interest	(14)	381	78	98	59	84	138	271	602	150	10	3	42	0	(1)	2	(141)	9	1,771
28	Year-End Balance Forecast	(2,108)	5,989	2,743	12,159	(4,136)	2,229	1,758	31,626	69,248	2,767	(1,500)	84	434	0	2,172	19,670	(4,225)	(17,392)	122,328
29	FFLU @ 0.012133	(28)	73	33	148	(50)	27	21	396	840	34	(18)	1	5	-	26	239	(51)	(211)	1,484
30	Total Year-End Balance Forecast with FFLU	(2,136)	6,062	2,777	12,305	(4,186)	2,256	1,789	33,021	70,088	2,801	(1,518)	85	440	0	2,198	19,909	(4,276)	(17,604)	123,812

## GLOSSARY

AB	Assembly Bill
AL	Advice Letter
CAISO	California Independent System Operator
CTC	Competition Transition Charge
CAM	Cost Allocation Mechanism
CAPBA	Power Charge Indifference Adjustment Undercollection Balancing Account
CPUC	California Public Utilities Commission
CUYAMACA	Cuyamaca Peak Energy Plant
D	Decision
DAC	Disadvantaged Community
DAC-SASH	Disadvantaged Community – Single family Solar Homes
DACSASHBA	Disadvantaged Community – Single family Solar Homes Balancing Account
DESERT STAR	Desert Star Energy Center
DL	Departed Load
ECR	Enhanced Community Renewables
ERRA	Energy Resource Recovery Account
EECC	Electric Energy Commodity Cost
FASB	Financial Accounting Standards Board
FOF	Finding of Fact
FF&U	Franchise fee and uncollectible
GHG	Greenhouse Gas
GHGACMA	GHG Administrative Costs Memorandum Account
GHGCOEMA	GHG Customer Outreach and Education Memorandum Account
GHGRBA	GHG Revenue Balancing Account
GT	Green Tariff
GTSRBA	Green Tariff Shared Renewable Balancing Account
LG	Local Generation
LGBA	Local Generating Balancing Account
MIRAMAR I	Miramar Energy Facility I
MIRAMAR II	Miramar Energy Facility II
MWh	Megawatt hour
NGBA	Non-Fuel Generation Balancing Account
OMEC	Otay Mesa Energy Center
OP	Ordering Paragraph

PALOMAR	Palomar Energy Center
PABA	Portfolio Allocation Balancing Account
PPP	Public Purpose Program
QFs	Qualifying Facilities
RA	Resource Adequacy
REC	Renewable Energy Credits
SDG&E's	San Diego Gas & Electric Company's
SOMAHBA	Solar on Multifamily Affordable Housing Balancing Account
SONGS	San Onofre Nuclear Generating Station
TCBA	Transition Cost Balancing Account
TMNBCBA	Tree Mortality Non-Bypassable Charge Balancing Account
UOG	Utility-Owned Generation