

Application No.: A.23-06-XXX
Exhibit No.: _____
Witness: Joe Bautista

PREPARED DIRECT TESTIMONY OF
JOE BAUTISTA
ON BEHALF OF
SAN DIEGO GAS & ELECTRIC COMPANY
PUBLIC VERSION

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



JUNE 1, 2023

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1 Based on my prepared direct testimony regarding recorded transactions, related cost
2 recovery, and balancing account entries associated with these accounts, SDG&E requests that the
3 Commission find that:

- 4 • Transactions recorded to SDG&E's ERRA during 2022 (Attachment A), PABA
5 during 2022 (Attachment B), CAPBA during 2022 (Attachment C), TCBA during
6 2022 (Attachment D), and the LGBA during 2022 (Attachment E) were correctly
7 stated and in compliance with the California Public Utilities Commission's
8 ("Commission") directives, and are recoverable;
- 9 • Transactions recorded in NERBA (Attachment F) associated with AB 32
10 administrative fees during 2022 were correctly stated and in compliance with the
11 Commission's directives, and are recoverable;
- 12 • The amounts transferred from IEMA (Attachment G) to ERRA in 2022 were in
13 compliance with the Commission directives;
- 14 • Transactions recorded in the LCMA (Attachment H) during 2022 were in
15 compliance with the Commission's directives;
- 16 • Transactions recorded in the GTME&OMA (Attachment I) during 2022 were
17 correctly stated and in compliance with the Commission's directives;
- 18 • Transactions recorded in the GTSRACMA (Attachment J) during 2022 were
19 correctly stated and in compliance with the Commission's directives;
- 20 • Transactions recorded in the ECRME&OMA (Attachment K) during 2022 were
21 correctly stated and in compliance with the Commission's directives;
- 22 • Transactions recorded in the GTSRBA (Attachment L) during 2022 were
23 correctly stated and in compliance with Commission's directives;
- 24 • Transactions recorded in the TMNBCBA (Attachment M) during 2022 were
25 correctly stated and in compliance with the Commission's directives, and are
26 recoverable;
- 27 • Transactions recorded in the DACSASHBA (Attachment N) during 2022 were
28 correctly stated and in compliance with the Commission directives;
- 29 • Transactions recorded in the DACGTBA (Attachment O) during 2022 were
30 correctly stated and in compliance with the Commission directives;

- Transactions recorded in the CSGTBA (Attachment P) during 2022 were correctly stated and in compliance with the Commission directives;
- As to the AB 32 costs in NERBA, for which there is an overcollection activity in 2022 in the amount of \$(0.4274) million, SDG&E is requesting confirmation that the 2022 transactions in the AB 32 costs in NERBA are appropriate, correctly stated, and that the Commission authorizes SDG&E to return the overcollected 2022 activity to ratepayers in the Annual Electric Regulatory Account Update filing, which will be implemented in rates and amortized effective January 1 following the Commission’s approval of this Application.

Furthermore, my testimony provides a comparison of 2022 ERRA forecast versus actual costs as well as comparison of 2022 versus 2021 recorded costs for both ERRA and PABA, with explanations for variances 10% or greater. This information is provided herein to facilitate analysis of the ERRA activity during 2022 and is found in Attachments Q - S.

II. ERRA

Pursuant to Decision (“D.”) 02-10-062 and D.02-12-074, the purpose of the ERRA is to provide full recovery of SDG&E’s energy procurement costs associated with serving SDG&E’s bundled service customers. SDG&E’s ERRA revenue requirement also includes the full recovery of California Independent System Operator (“CAISO”) costs charged to SDG&E, such as energy and ancillary services load charges, CAISO revenues from utility generation and supply contracts, contract costs, CAISO-related costs, and hedging costs to serve SDG&E’s bundled service customers. ERRA includes revenues from SDG&E’s Electric Energy Commodity Cost (“EECC”) rate schedules (commodity revenue) adjusted to exclude non-fuel generation revenues allocated to the NGBA and other Commission-approved regulatory accounts.

On a monthly basis, ERRA compares the energy procurement costs described above with the commodity revenue (excluding NGBA and other revenues). Interest is applied to any over-

1 or undercollection balance at the three-month Commercial Paper rate. SDG&E’s adopted ERRRA
2 tariff describes the entries that are made to the account on a monthly basis.¹

3 The ERRRA balance as of December 31, 2022 was zero. Attachment A summarizes the
4 monthly accounting entries recorded to ERRRA from January 1 through December 31, 2022 used
5 to calculate the balance.

6 The 2022 activity in SDG&E’s ERRRA, as detailed in Attachment A, is summarized in
7 Table 1 below:

8 **Table 1**

	Under/(Over) Collection
December 31, 2021 ERRRA Balance ²	\$0
Revenue	\$(730,530,323)
Expenses	\$1,047,412,188
Other – net ³	\$(318,881,297)
Interest	\$1,999,433
December 31, 2022 ERRRA Balance	\$0

9
10 In summary, SDG&E requests that the Commission find the entries and calculations in its
11 ERRRA to be correctly stated and in compliance with the Commission’s directives, and
12 recoverable.

13 **A. Monthly ERRRA Report**

14 Ordering Paragraph (“OP”) 19 of D.02-12-074 directed Pacific Gas & Electric Company
15 (“PG&E”), Southern California Edison Company (“SCE”) and SDG&E to file a monthly report

¹ The monthly entries are described in the approved ERRRA tariff in section 5. *Id.* at Revised Pub. Util. Code Sheet No. 31214-E.

² The 2021 beginning balance is referenced in Attachment A.

³ The “Other-net” category includes carrying costs related to hedging, transfers from IEMA, and transfers to PABA.

1 with the Commission’s Energy Division that summarizes monthly activity in the ERRA
2 balancing account. The utilities were also directed to submit original source documents
3 pertaining to such activities. D.07-04-020 at Finding of Fact 1 modified this requirement to
4 allow SDG&E to provide only a breakdown of costs recorded to ERRA in the monthly filings
5 and make the supporting documentation available to Commission staff and interested parties
6 upon request. The modified reporting requirement was effective with the April 2007 report.
7 SDG&E submitted the monthly reports to Energy Division and interested parties for all twelve
8 months of 2022.

9 **III. PABA**

10 Pursuant to Commission Decision 18-10-019 and Advice Letter 3318-E⁴, the purpose of
11 the Portfolio Allocation Balancing Account (“PABA”) is to record the “above-market” costs and
12 revenues associated with all generation resources that are eligible for cost recovery through the
13 Power Charge Indifference Adjustment (“PCIA”) rates, including SDG&E’s Utility-Owned
14 Generation (“UOG”). Costs recorded in each vintage subaccount include, but are not limited to,
15 fuel, greenhouse gas (“GHG”) costs, third party power purchase contracts, and UOG’s revenue
16 requirement. The above-market costs of all generation resources that are eligible for cost
17 recovery through the PCIA rates, including SDG&E’s UOG, is also recorded in the PABA.

18 The PABA tariff states that “The entries recorded in the vintaged PABA subaccounts
19 shall be reviewed in SDG&E’s annual ERRA Compliance proceeding.”⁵

20 The balance in the PABA as of December 31, 2022 was a \$161.108 million
21 undercollection as shown in Table 2 below, as well as in Attachment B, which provides a

⁴ See SDG&E AL 3318-E, filed on December 10, 2018, and approved on May 30, 2019.

⁵ See SDG&E Electric Tariffs, Preliminary Statements at Revised Cal. P.U.C. Sheet No.32544-E,
available at http://regarchive.sdge.com/tm2/pdf/ELEC_ELEC-PRELIM_PABA.pdf.

1 monthly summary of the accounting entries recorded to the PABA during 2022. Accordingly,
2 SDG&E requests confirmation that transactions recorded in 2022 in the PABA are correctly
3 stated and in compliance with the Commission’s directives.

4 **Table 2**

	Under/(Over) Collection
December 31, 2021 PABA Balance	\$109,227,746
Revenue	\$(414,843,304)
CAPBA Amortization (see section IV)	\$2,441,384
Expenses	\$143,649,141
Interest	\$893,760
Rounding/Transfers from/to ERRA	\$319,739,145
December 31, 2022 PABA Balance	\$161,107,871

5
6 **IV. CAPBA**

7 Pursuant to Commission Decision 18-10-019 and Advice Letter 3436-E,⁶ the purpose of
8 the CAPBA is to record the obligation that accrues for departing load (“DL”) customers in the
9 event that the half-cent per kWh PCIA rate cap is reached. The CAPBA is comprised of a
10 subaccount for each customer vintage, as well as a specific bundled subaccount, which capture
11 the shortfall amount that is financed by bundled customers for DL customers when the DL PCIA
12 rate is capped, and the repayment amount from DL customers to bundled customers. In addition,
13 pursuant to D.18-10-026, OP 10, SDG&E established the trigger mechanism for CAPBA.

14 Subsequently, D.21-05-030 removed the PCIA cap and trigger mechanisms effective as
15 of May 24, 2021. SDG&E was required to implement the removal of the PCIA cap in rates
16 effective January 1, 2022.⁷ For PCIA vintages that were capped during 2021, the balance of the

⁶ See SDG&E AL 3436-E, filed on September 30, 2019, and approved on October 30, 2019.

⁷ D.21-05-030 per OP 1.

1 CAPBA undercollection that was previously paid by bundled customers will be collected from
2 departing load customers through PCIA rate adders and returned to bundled customers.

3 The balance in the CAPBA as of December 31, 2022 was a \$3.835 million
4 undercollection as shown in Table 3 below, as well as in Attachment C, which provides a
5 monthly summary of the accounting entries recorded to the CAPBA during 2022. Accordingly,
6 SDG&E requests confirmation that transactions recorded in 2022 in the CAPBA are correctly
7 stated and in compliance with the Commission’s directives.

8 **Table 3**

	Under/(Over) Collection
December 31, 2021 CAPBA Balance	\$6,200,410
Revenue	\$(2,441,380)
Expenses	\$0
Interest	\$75,518
Rounding/Transfer to ERRAs	\$0
December 31, 2022 CAPBA Balance	\$3,834,548

9
10 **V. TCBA**

11 In SDG&E’s 2005 ERRA compliance review proceeding, the Commission authorized the
12 review of SDG&E’s TCBA in future ERRA review proceedings.⁸ The annual ERRA review is
13 the appropriate forum to review the TCBA since the costs that are recorded in the TCBA
14 generally relate to the above-market portion of certain Qualifying Facilities (“QFs”) and
15 purchase power costs eligible for recovery under AB 1890.

16 The TCBA records the eligible above-market power costs and the revenues received from
17 SDG&E’s Competition Transition Charge (“CTC”) rate. For 2022, the market benchmark of

⁸ The 2005 ERRA Compliance proceeding was approved by D.06-12-019.

1 [REDACTED] MWh⁹ was used to calculate the above-market portion of AB 1890-eligible transition
2 costs. On a monthly basis, the TCBA compares the above-market power costs with the revenue
3 from the CTC rate component. Interest is applied to any over- or undercollection balance at the
4 three-month Commercial Paper rate.

5 The balance in the TCBA as of December 31, 2022 was a \$17.120 million
6 undercollection¹⁰ Attachment D provides a monthly summary of the entries to the TCBA during
7 2022. Table 4 below summarizes the 2022 activity and shows the calculation of the
8 undercollection. Recovery of approved TCBA balances is not addressed in this Compliance
9 filing, but in the Annual Electric Regulatory Account Update filing.

10 **Table 4**

	Under/(Over) Collection
December 31, 2021 TCBA Balance	\$12,995,765
Revenue	\$(18,377,509)
Expenses	\$22,237,991
Interest	\$263,582
December 31, 2022 TCBA Balance	\$17,119,829

11 In this Application, SDG&E requests that the Commission find the entries and
12 calculations recorded in the TCBA to be correctly stated and in compliance with the
13 Commission's directives, and recoverable.

⁹ [REDACTED] MWh was authorized in D.21-04-010, which approved SDG&E's 2022 Electric Procurement Cost Revenue Requirement Forecasts and Greenhouse Gas Related Forecasts proceeding, A.20-04-014.

¹⁰ The projected 2022 year-end undercollected balance of \$15.9 million was approved in Advice Letter ("AL") 4103-E on December 15, 2022 for amortization in rates effective January 1, 2023.

1 **VI. LGBA**

2 The LGBA was authorized by D.13-03-029. The purpose of the LGBA is to record the
 3 revenues and costs of contracts where the Commission has determined that the resource is
 4 subject to the cost allocation mechanism (“CAM”). In 2022, the contracts included in the LGBA
 5 were:

6 **Table 5**

Project Name	CPUC Regulatory Approval
Escondido Energy Center (“EEC”)	D.13-03-029 & AL 2499-E Fuel costs are to be recorded to the LGBA.
Pio Pico Energy Center (“PPEC”)	D.14-02-016 Fuel costs are to be recorded to the LGBA.
CP Kelco Combined Heat & Power (“CHP”)	D.13-03-029 & AL 2897-E Fuel costs are to be recorded to the LGBA.
Grossmont Hospital CHP	D.13-03-029 & CHP Program Settlement Agreement Term Sheet October 8, 2010 and adopted in D.10-12-035, Fuel costs are to be recorded to the LGBA.
Carlsbad Energy Center	D.15-05-051 and adopted in AL 2757-E Fuel costs are to be recorded to the LGBA.
Sentinel Energy Center (SEC)	AL 3689-E
Valley Center Storage I, LLC	D.19-11-016, Advice Letter 3605-E and Resolution E-5117
Vista Energy Storage, LLC	D.19-11-016, Advice Letter 3605-E and Resolution E-5117
Gateway Energy Storage	Advice Letter 4010-E
ES 1A Group 2 Opco, LLC	Advice Letter 4010-E
Miguel BESS	Advice Letter 3666-E and Resolution E-5139
SDG&E-owned Escondido Energy	D.13-03-029 & AL 2924-E Fuel costs are to be recorded to the LGBA.
SDG&E-owned El Cajon Energy Storage	D.13-03-029 & AL 2499-E Fuel costs are to be recorded to the LGBA.
SDG&E-owned Fallbrook Energy Storage	D.18-05-024
SDG&E-owned Miramar Energy Storage (aka Top Gun)	D.18-05-024

7 The LGBA tariff states that “The balance in the LGBA will be addressed in the
 8 Company’s ERRA proceeding or in another proceeding deemed appropriate by the
 9

Commission.”¹¹ Accordingly, SDG&E requests confirmation that transactions recorded in 2022 in the LGBA are in compliance with the Commission’s directives.

The balance in the LGBA as of December 31, 2022 was a [REDACTED] million undercollection as shown in Table 6 below, as well as in Attachment E, which provides a monthly summary of the accounting entries recorded to the LGBA during 2022.

Table 6

	Under/(Over) Collection
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

In summary, SDG&E requests confirmation that its transactions recorded in 2022 in the LGBA are in compliance with Commission directives and are recoverable.

VII. NERBA

The AB 32 electric subaccount in NERBA, as approved by the Commission’s D.13-05-010 in the SDG&E’s 2012 General Rate Case (“GRC”), records actual costs against revenue requirements for administrative fees charged by the California Air Resources Board (“CARB”) which are authorized recoverable by CARB under AB 32. As of January 1, 2022, the beginning balance in the AB 32 electric subaccount in NERBA was a \$0.799 million undercollection. Revenues in 2022 were \$(0.946) million, expenses totaled \$0.510 million, and interest of

¹¹ See SDG&E Electric Tariffs, Preliminary Statements at Revised Cal. P.U.C. Sheet No. 28765-E, available at http://regarchive.sdge.com/tm2/pdf/ELEC_ELEC-PRELIM_LGBA.pdf.

1 approximately \$8 thousand dollars was booked in 2022 as shown in Attachment F. The resulting
2 December 31, 2022 balance in the AB 32 electric subaccount in NERBA was approximately a
3 \$0.372 million undercollection. SDG&E is requesting confirmation that the 2022 transactions
4 recorded in the AB 32 electric subaccount in NERBA are appropriate and correctly stated in
5 accordance with Commission directives, and that the Commission authorize SDG&E to include
6 the activity of \$(0.427) million overcollection in rates in the Annual Electric Regulatory Account
7 Update filing, which will be implemented in rates and amortized effective January 1 following
8 the Commission’s approval of this Application.

9 **VIII. IEMA**

10 Pursuant to D.04-12-048 and D.05-07-039, the purpose of the IEMA is to record third
11 party costs associated with the use of Independent Evaluators (“IEs”) in the utility’s long-term
12 procurement activities and Renewables Portfolio Standard (“RPS”) programs. Interest is applied
13 to any over- or undercollection balance at the three-month Commercial Paper rate.

14 D.11-10-029, which approved Phase 1 of SDG&E’s 2009 ERRRA Compliance Filing,
15 granted authority for SDG&E to update its IEMA tariff disposition to allow it to transfer the
16 balance in the IEMA to ERRRA on an annual basis.¹² In compliance with D.11-10-029, SDG&E
17 transferred the IEMA 2022 undercollection balance of \$0.377 million as shown in line 66 of
18 Attachment A as well as in line 15 of Attachment G. The transfers from IEMA to ERRRA are
19 also included in the “Other-net” category of Table 1 above.

20 In this Proceeding, SDG&E requests that the Commission find the amounts transferred
21 from IEMA to ERRRA in 2022 to be in compliance with the Commission’s directives.

¹² D.11-10-029 was implemented in AL 2304-E, which was approved on January 12, 2012 and effective November 17, 2011.

1 **IX. LCMA**

2 Pursuant to Resolution E-3893, the LCMA was established in 2004 to record the
3 litigation costs associated with refunds resulting from the energy price crisis in October 2000
4 through January 2001. The LCMA tracks the difference between incurred litigation costs and
5 settlement proceeds received.

6 Per the LCMA Preliminary Statement, the account is subject to review in the ERRA
7 proceeding; thus, SDG&E is presenting the transactions recorded during 2022 for review in
8 Attachment H.

9 At this time, SDG&E is not requesting recovery of the December 31, 2022
10 undercollected balance as there are still a few pending litigation cases, and the appropriate
11 vehicle for requesting recovery is through a separate filing. SDG&E requests that the
12 Commission review SDG&E's 2022 LCMA transactions. As of January 1, 2022, the beginning
13 balance in the LCMA was an undercollection of approximately \$1.230 million. Litigation
14 expenses totaled approximately \$1 thousand dollars, and interest of approximately \$3 hundred
15 dollars was booked in 2022. Approximately \$1.230 million was transferred to the AB 1X
16 Balancing Account.¹³ Thus, the balance in the LCMA as of December 31, 2022 was an
17 undercollection of one thousand and three hundred dollars. Once SDG&E has closed all LCMA
18 related litigation, SDG&E will evaluate and execute next steps.

19 **X. GTME&OMA**

20 Pursuant to D.15-01-051, the purpose of the GTME&OMA is to record the difference
21 between the revenues collected through the GT-ME&O Charge and the initial and ongoing
22 incremental ME&O costs incurred to implement the Green Tariff Shared Renewables Program

¹³ See SDG&E AL 3934-E, filed on January 14, 2022, and effective on February 24, 2022.

1 (“GTSRP”). The GTSRP consists of both a Green Tariff (“GT”) option and an Enhanced
2 Community Renewables option. ME&O costs for the GT option are recorded in the
3 GTME&OMA.

4 In 2022, the GTME&OMA had a beginning balance of \$(0.072) million overcollection.
5 Revenues in 2022 were \$(0.090) million, expenses and interest totaled \$0.014 million, and the
6 ending balance was \$(0.150) million overcollection as shown in Attachment I. SDG&E requests
7 confirmation that the transactions recorded in the GTME&OMA are correctly stated and in
8 accordance with the Commission’s directives.

9 **XI. GTSRACMA**

10 Pursuant to D.15-01-051, the purpose of the GTSRACMA is to record the difference
11 between the revenues collected through the GTSR Administrative Charge and the initial and
12 ongoing incremental administrative costs incurred to implement the GTSRP.

13 In 2022, the GTSRACMA had current activity and interest of \$0.018 million, and the
14 ending balance was \$1.551 million, as shown in Attachment J. SDG&E requests confirmation
15 that the transactions recorded in the GTSRACMA are correctly stated and in compliance with
16 Commission directives.

17 **XII. ECRME&OMA**

18 Pursuant to D.15-01-051, the purpose of the ECRME&OMA is to record the difference
19 between the revenues collected through the ECR-ME&O Charge and the initial and ongoing
20 incremental ME&O costs incurred to implement the GTSRP. The GTSRP consists of both a GT
21 option and an Enhanced Community Renewables option. ME&O costs for the Enhanced
22 Community Renewables option are recorded in the ECRME&OMA.

23 In 2022, the ECRME&OMA had interest of fifty-one dollars, and the ending balance was
24 \$0.003 million as shown in Attachment K. SDG&E requests confirmation that the transactions

1 recorded in the ECRME&OMA are appropriate and correctly stated in compliance with the
2 Commission's directives.

3 **XIII. GTSRBA**

4 Per D.15-01-051, SDG&E established the GTSRBA¹⁴ to record the difference between
5 the revenues collected from individual customers electing to participate in the GTSR program
6 and the incremental costs incurred to serve customers participating in that program. The GTSR
7 program consists of both a GT component and an Enhanced Community Renewables ("ECR")
8 component which are recorded in separate subaccounts with the GTSRBA.

9 In 2022, GTSRBA had current activity and interest of \$0.890 million overcollection, as
10 shown in Attachment L. Accordingly, SDG&E requests confirmation that the transactions
11 recorded in the GTSRBA are correctly stated and in compliance with the Commission's
12 directives.

13 **XIV. TMNBCBA**

14 Per D.18-12-003, SDG&E filed AL 3343-E-B¹⁵ to establish the TMNBCBA to record the
15 tree mortality related procurement costs. As noted in D.18-12-003, Ordering Paragraph ("OP")
16 9, the TMNBCBA cost will be recovered through the public purpose program ("PPP") charge.¹⁶

17 In 2022, the TMNBCBA had current activity and interest of [REDACTED] million
18 overcollection. The ending balance for the TMNBCBA as of December 31, 2021 was a \$0.184
19 million undercollection and the ending balance as of December 31, 2022 was a [REDACTED] million

¹⁴ See AL 2889-E, approved June 23, 2016 and effective May 28, 2016.

¹⁵ See SDG&E AL 3343-E-B, filed on May 31, 2019, approved on July 19, 2019, with an effective date of July 2, 2019.

¹⁶ See SDG&E Electric Tariffs, Preliminary Statements at Revised Cal. P.U.C. Sheet No. 31951-E, available at http://regarchive.sdge.com/tm2/pdf/ELEC_ELEC-PRELIM_TMNBCBA.pdf

1 undercollection as shown in Attachment M. SDG&E requests confirmation that the transactions
2 recorded in 2022 in the TMNBCBA of [REDACTED] million are correctly stated and in compliance
3 with the Commission’s directives.

4 **XV. DACSASHBA, DACGTBA, AND CSGTBA**

5 Pursuant to Ordering Paragraph (OP) 8 of Decision (D.) 18-06-027 issued on June 22,
6 2018, AL 3410-E-A¹⁷ established the Disadvantaged Community – Single-Family Solar Homes
7 (DAC-SASH) Balancing Account (DACSASHBA), and AL 3253-E-B¹⁸ established the
8 Disadvantaged Community-Green Tariff Balancing Account (DACGTBA) and Community
9 Solar Green Tariff Balancing Account (CSGTBA).

10 **A. DACSASHBA**

11 The DACSASH program provides incentive payments to low-income single-family
12 homeowners in DACs for rooftop solar installation, as authorized in D.18-06-027. The incentive
13 payments will be included as costs in DACSASHBA.

14 The DACSASHBA will also record SDG&E’s proportionate share (10.3%) of the \$10
15 million annual budget starting in 2021 through the end of the program in 2030. Funds not
16 allocated to specific projects or program expenses will be returned to ratepayers at the conclusion
17 of the program (December 31, 2030). The DACSASH program will be funded first by
18 greenhouse gas (GHG) allowance revenues, and if such funds are exhausted, the programs will
19 be funded through PPP funds.

20 In 2022, the DACSASHBA had current GHGRBA transfers, activity, and interest of
21 \$(0.553) million, and the December 31, 2022 ending balance was a \$(4.042) million

¹⁷ See SDG&E AL 3410-E-A, filed on October 1, 2019, and approved on October 24, 2019.

¹⁸ See SDG&E AL 3253-E-B, filed on November 21, 2019, and approved on December 12, 2019.

1 overcollection as shown in Attachment N. SDG&E requests confirmation that the transactions
2 recorded in the DACSASHBA are correctly stated and in compliance with the Commission's
3 directives.

4 **B. DACGTBA**

5 The DACGTBA is a GT program that will allow all DACGT customers to purchase
6 100% green energy at a discount. Pursuant to D.18-06-027 and until 2023, the DACGTBA
7 program will be funded first by GHG allowance revenues, and if such funds are exhausted, the
8 programs will be funded through PPP funds. Beginning in 2023, the DACGTBA will be funded
9 by the PPP program due to a California Air Resources Board rule that prohibits the funding of
10 volumetric discounts with GHG revenues.

11 In 2022, the DACGTBA had current GHGRBA transfers and interest of \$(0.012) million,
12 and the December 31, 2022 ending balance was a \$(2.955) million overcollection, as shown in
13 Attachment O. SDG&E requests confirmation that the transactions recorded in the DACGTBA
14 are appropriate and correctly stated in accordance with Commission directives.

15 **C. CSGTBA**

16 The CSGT program is a GT/Shared Renewables Program that will allow all CSGT
17 eligible customers in DACs to benefit from the development of solar generation projects located
18 in their own or nearby DAC. Pursuant to D.18-06-027 and until 2023, the CSGT program will
19 be funded first by GHG allowance revenues and if such funds are exhausted, the programs will
20 be funded through PPP funds. Beginning in 2023, the DACGTBA will be funded by the PPP
21 program, due to a California Air Resources Board rule that prohibits the funding of volumetric
22 discounts with GHG revenues.

23 In 2022, the CSGTBA had current GHGRBA transfers and interest of \$0.012, and the
24 December 31, 2022 ending balance was \$(1.572) million overcollection as shown in Attachment P.

1 SDG&E requests confirmation that the transactions recorded in the CSGTBA are correctly stated
2 and in compliance with the Commission’s directives.

3 **XVI. AUDIT OF ENERGY RESOURCE RECOVERY ACCOUNT**

4 As ordered in D.10-02-018, OP 4, “San Diego Gas & Electric Company shall conduct
5 and complete an audit of its Energy Resource Recovery Account at least once every four years
6 with the first audit to be for the 2009 or 2010 record year.” Sempra Energy Audit Services
7 conducted its audit of ERRA for record year 2021.

8 **XVII. CONCLUSION**

- 9 • As directed in D.02-10-062 and D.02-12-074, SDG&E seeks approval of the
10 entries and calculations in its ERRA for the period January 1, 2022 through
11 December 31, 2022 and requests that the Commission find these entries and
12 calculations correctly stated and in compliance with the Commission’s directives,
13 and recoverable.
- 14 • As directed in D.18-10-019, SDG&E seeks approval of the entries recorded to the
15 PABA for the period January 1, 2022 through December 31, 2022 and requests
16 that the Commission find these entries and calculations correctly stated and in
17 compliance with the Commission’s directives, and recoverable.
- 18 • As directed in D.18-10-019, SDG&E seeks approval of the entries recorded to the
19 CAPBA for the period January 1, 2022 through December 31, 2022 and requests
20 that the Commission find these entries and calculations correctly stated and in
21 compliance with the Commission’s directives, and recoverable.
- 22 • As directed in D.06-12-019, SDG&E seeks approval of the entries recorded to the
23 TCBA for the period January 1, 2022 through December 31, 2022 and requests
24 that the Commission find these entries and calculations correctly stated and in
25 compliance with the Commission’s directives, and recoverable.
- 26 • In accordance with D.13-03-029 and AL 2499-E, SDG&E seeks approval of the
27 entries recorded to the LGBA for the period January 1, 2022 through

1 December 31, 2022, and requests that the Commission find these entries and
2 calculations correctly stated and in compliance with the Commission’s directives.

3 • SDG&E requests that the Commission find the 2022 entries in the AB 32 electric
4 subaccount in NERBA to be correctly stated and in compliance with the
5 Commission’s directives. SDG&E is requesting authorization to include the 2022
6 activity of \$(0.427) million overcollection in the Annual Electric Regulatory
7 Account Update filing, which will be implemented in rates and amortized
8 effective January 1 following the Commission’s approval of this Application.

9 • SDG&E requests that the Commission find the balance transfer to ERRRA of 2022
10 IEMA activity in compliance with the Commission’s directives.

11 • SDG&E requests that the Commission find the entries in the LCMA for 2022 to
12 be correctly stated and in compliance with the Commission’s directives.

13 • SDG&E requests that the Commission find the entries in the GTME&OMA as of
14 December 31, 2022 to be correctly stated and in compliance with the
15 Commission’s directives.

16 • SDG&E requests that the Commission find the entries in the GTSRACMA as of
17 December 31, 2022 to be correctly stated and in compliance with the
18 Commission’s directives.

19 • SDG&E requests that the Commission find the entries in the ECRME&OMA as
20 of December 31, 2022 to be correctly stated and in compliance with the
21 Commission’s directives.

22 • SDG&E requests that the Commission find the entries in the GTSRBA as of
23 December 31, 2022 to be correctly stated and in compliance with the
24 Commission’s directives.

25 • As directed in D.18-12-003, SDG&E seeks approval of the entries recorded to the
26 TMNBCBA for the period January 1, 2022 through December 31, 2022 and
27 requests that the Commission find these entries and calculations correctly stated
28 and in compliance with the Commission’s directives.

29 • Finally, SDG&E requests that the Commission find the entries in DACSASHBA,
30 DACGTBA, and CSGTBA as of December 31, 2022 to be correctly stated and in
31 compliance with the Commission’s directives.

1 SDG&E has made the entries to the previously discussed regulatory accounts in
2 accordance with its adopted tariffs and in compliance with relevant Commission policy and
3 decisions.

4 This concludes my prepared direct testimony.

5

1 **XVIII. QUALIFICATIONS**

2 My name is Joe Bautista. I am employed by SDG&E as a Senior Accountant in the
3 Settlements & Systems Department. My business address is 8315 Century Park Court, San
4 Diego, California 92123. My current responsibilities include accounting close and reporting
5 and energy administration processes. I began working in Settlements & Systems as a Senior
6 Accountant in July 2022.

7 I joined SDG&E in July 2022, transferring from Sempra, where I held positions in
8 Corporate Accounting and HR Accounting.

9 I graduated from California State University San Marcos with a Bachelor of Science in
10 Business Administration: Accounting.

11 I have not previously testified before the California Public Utilities Commission.

ATTACHMENT A
ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) – SUMMARY
(CONFIDENTIAL)

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PRIVILEGED PURSUANT TO APPLICABLE PROVISIONS OF D.06-06-066,
GENERAL ORDER 66-D & PUC CODE SECTIONS 583 & 454.5(G)

San Diego Gas & Electric
ENERGY RESOURCE RECOVERY ACCOUNT (ERRA)
(Over) / Under Collection
GL Account # 1150450 / 2190132

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total 2022
Beginning Balance													
REVENUES													
Commodity Revenue (Including Bill Protection)	(48,290,297)	(55,832,698)	(62,993,721)	(46,061,652)	(54,502,879)	(61,688,441)	(84,225,592)	(108,310,833)	(123,756,444)	(96,055,266)	(61,104,614)	(44,326,239)	(847,148,676)
DA & CCA PCIA Revenue - DF & D5													-
GT PCIA Revenue - DS & DI													-
Energy Incentives (Including Peak Time Rebate)													-
Net Energy Metering	833,376	664,654	764,174	612,376	578,965	605,478	557,731	789,870	741,692	895,382	1,013,167	1,005,698	9,062,563
Total ERRA Revenues	(47,456,921)	(55,168,044)	(62,229,547)	(45,449,276)	(53,923,914)	(61,082,963)	(83,667,861)	(107,520,963)	(123,014,752)	(95,159,884)	(60,091,447)	(43,320,541)	(838,086,113)
Less FF&U	563,245	654,764	738,574	539,417	639,998	724,966	993,016	1,276,117	1,460,006	1,129,409	713,198	514,152	9,946,862
ERRA Revenues	(46,893,676)	(54,513,280)	(61,490,973)	(44,909,859)	(53,283,916)	(60,357,997)	(82,674,845)	(106,244,846)	(121,554,746)	(94,030,475)	(59,378,249)	(42,806,389)	(828,139,251)
Other													
NGBA Revenue	8,287,320	8,139,867	9,561,462	6,865,522	7,619,019	6,329,031	7,192,429	9,039,871	9,780,975	7,893,579	6,408,377	6,719,564	93,837,018
MMMA Revenue	123,323	132,787	155,978	111,999	124,291	103,247	117,332	147,469	159,559	128,770	104,541	109,618	1,518,914
WRMA Revenue													-
DRGBA Revenue	78,667	78,667	78,667	78,667	78,667	78,667	78,667	78,667	78,667	78,667	78,667	78,663	944,000
RUBA Amort	109,083	109,083	109,083	109,083	109,083	109,083	109,083	109,083	109,083	109,083	109,083	109,083	1,308,996
TCJA Amort													-
Other Subtotal	8,598,394	8,460,405	9,905,191	7,165,271	7,931,060	6,620,027	7,497,511	9,375,091	10,128,284	8,210,099	6,700,669	7,016,928	97,608,928
Net ERRA Revenues	(38,295,282)	(46,052,876)	(51,585,783)	(37,744,588)	(45,352,856)	(53,737,970)	(75,177,334)	(96,869,755)	(111,426,462)	(85,820,376)	(52,677,580)	(35,789,461)	(730,530,323)
Expenses													
Contract Costs (CTC up-to-market) - PGE													
Contract Costs (CTC up-to-market) - QFs & YCA													
Contract Costs (Non-CTC)													
Generation Fuel & In-Lieu Payment													
Other ISO Related Costs													
ISO Supply & Load Costs													
ISO CRRs Costs													
ISO Convergence Bidding Costs													
Hedging Costs													
Contract Costs - CHP Costs (AB1613)													
Rewards/Penalties - Palomar Energy Ctr													
WREGIS Costs													
Rebalancing Costs (OMEC)													
Tradeable Renewable Energy Credits (TREC)s													
Storage Procurement Evaluation Program Costs													
Greenhouse Gas & Carrying Costs													
Rounding													
Total Expenses													
Miscellaneous													
Carry Cost - Hedging Margin Dep - Computed	2,541	3,264	4,794	14,794	20,769	25,976	25,925	60,075	64,415	80,297	101,486	76,509	480,847
FF&U Adjustment													-
Charging Station Adjustment													-
Total Miscellaneous	2,541	3,264	4,794	14,794	20,769	25,976	25,925	60,075	64,415	80,297	101,486	76,509	480,847
Net Current Month Under / (Over) Collection	23,644,302	7,383,417	(8,199,419)	19,720,994	16,072,686	11,421,041	7,805,675	153,553	42,816,094	(26,204,277)	35,039,286	187,709,358	317,362,711
Interest Rate	0.13%	0.15%	0.21%	0.63%	0.87%	1.08%	1.07%	2.44%	2.57%	3.16%	3.81%	4.25%	
Current Month Interest	1,281	3,417	4,713	17,167	36,694	57,956	66,043	158,829	213,645	285,127	358,707	795,854	1,999,433
Rounding													-
CURRENT BALANCE	23,645,583	7,386,834	(8,194,706)	19,738,161	16,109,380	11,478,997	7,871,718	312,382	43,029,739	(25,919,150)	35,397,993	188,505,212	319,362,144
Disallowance													-
RPSCMA Transfer													-
IEMA Transfer												377,005	377,005
DPBA Transfer													-
PABA Transfer												(319,739,149)	(319,739,149)
Ending Balance	23,645,583	31,032,418	22,837,712	42,575,873	58,685,253	70,164,250	78,035,969	78,348,351	121,378,090	95,458,940	130,856,933	0	0

ATTACHMENT B
PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) –
SUMMARY

(CONFIDENTIAL)

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PRIVILEGED PURSUANT TO APPLICABLE PROVISIONS OF D.06-06-066, GENERAL ORDER 66-D & PUC CODE SECTIONS 583 & 454.5(G)

San Diego Gas & Electric
Portfolio Allocation Balancing Account (PABA) - Summary
 (Over) / Under Collection
 GL Account # 1150723/2190334

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
Beginning Balance	\$ 109,227,746	\$ 99,259,110	\$ 105,221,352	\$ 117,668,834	\$ 141,172,429	\$ 165,392,037	\$ 171,907,764	\$ 162,326,232	\$ 122,186,254	\$ 52,031,519	\$ 45,254,613	\$ (7,173,464)	\$ 109,227,746
Revenue (Fuel)													
PCIA Revenue - CCA	(11,993,374)	(9,321,258)	(13,671,346)	(11,967,203)	(10,079,319)	(19,224,465)	(18,933,558)	(22,567,627)	(23,982,262)	(21,611,498)	(18,066,086)	(17,814,056)	(199,232,051)
PCIA Revenue - DA	(2,301,049)	(1,469,978)	(1,939,477)	(1,480,219)	(1,732,710)	(1,827,728)	(2,089,852)	(2,654,611)	(2,141,349)	(2,021,777)	(1,793,658)	(1,757,377)	(23,209,785)
PCIA Revenue - Bundled	(27,508,567)	(16,022,055)	(18,721,144)	(13,443,285)	(14,922,886)	(12,396,472)	(14,086,484)	(17,706,048)	(19,157,530)	(15,465,234)	(12,555,402)	(13,165,084)	(195,150,191)
PCIA Revenue - GT	(20,283)	(9,095)	(11,593)	(7,870)	(4,341)	(3,534)	(4,862)	(4,946)	(5,459)	0	0	0	(71,982)
Total PCIA Revenue	(41,823,273)	(26,822,387)	(34,343,559)	(26,898,576)	(26,739,256)	(33,452,198)	(35,114,756)	(42,933,233)	(45,286,600)	(39,098,509)	(32,415,145)	(32,736,516)	(417,664,010)
Less FFU	496,382	207,519	247,305	181,178	196,107	180,973	200,987	250,696	269,372	221,538	180,937	187,710	2,820,704
Total PCIA Revenue (net FFU)	(41,326,891)	(26,614,868)	(34,096,255)	(26,717,396)	(26,543,149)	(33,271,225)	(34,913,769)	(42,682,537)	(45,017,228)	(38,876,971)	(32,234,208)	(32,548,806)	(414,843,304)
Amortization													
CAPBA Amortization	203,448	203,448	203,448	203,448	203,448	203,448	203,448	203,448	203,448	203,448	203,448	203,452	2,441,384
Total Amortization	203,448	203,448	203,448	203,448	203,448	203,448	203,448	203,448	203,448	203,448	203,448	203,452	2,441,384
Expenses UOG:													
UOG Non Fuel Above Market Revenue Requirement													
UOG Above Market Fuel Expenses													
UOG GHG Expense													
UOG CAISO Revenues													
Total UOG Above Market Expenses													
Expenses Non-UOG:													
Above Market Expenses - Power Purchase Contracts													
Total Above Market Expenses													
Total Procurement Activity	31,143,514	32,360,882	46,320,786	49,949,616	50,448,222	39,431,784	24,979,844	2,050,151	(25,527,312)	31,768,691	(20,457,676)	(118,819,363)	143,649,141
Current Month Activity	(9,979,928)	5,949,463	12,427,981	23,435,666	24,108,521	6,364,009	(9,730,477)	(40,428,938)	(70,341,092)	(6,904,831)	(52,488,435)	(151,164,719)	(268,752,781)
Interest Rate:	0.13%	0.15%	0.21%	0.63%	0.87%	1.08%	1.07%	2.44%	2.57%	3.16%	3.81%	4.25%	
Current Month Interest	11,292	12,780	19,501	67,929	111,088	151,717	148,946	288,961	186,357	127,925	60,359	(293,095)	893,760
Current Activity and Interest	(9,968,636)	5,962,243	12,447,482	23,503,595	24,219,609	6,515,726	(9,581,531)	(40,139,977)	(70,154,735)	(6,776,906)	(52,428,076)	(151,457,814)	(267,859,020)
Rounding/Transfer		(1)			(1)	1	(1)	(1)			(1)		(4)
ERRA Transfer												319,739,149	319,739,149
Ending Balance	99,259,110	105,221,352	117,668,834	141,172,429	165,392,037	171,907,764	162,326,232	122,186,254	52,031,519	45,254,613	(7,173,464)	161,107,871	161,107,871

ATTACHMENT C

**POWER CHARGE INDIFFERENCE ADJUSTMENT (PCIA)
UNDERCOLLECTION BALANCING ACCOUNT (CAPBA) -SUMMARY**

San Diego Gas & Electric
Power Charge Indifference Adjustment Undercollection Balancing Account (CAPBA) - Electric
Under / (Over) Collection
Account # 1150748 / 2190354

		2022												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	6,200,410	5,997,623	5,794,912	5,592,460	5,391,895	5,192,282	4,993,416	4,794,330	4,600,424	4,406,611	4,214,499	4,024,109	6,200,410
Revenues	CAPBA - 2009 Exceeding CAP for DL													-
	CAPBA - 2010 Exceeding CAP for DL													-
	CAPBA - 2011 Exceeding CAP for DL													-
	CAPBA - 2012 Exceeding CAP for DL													-
	CAPBA - 2014 Exceeding CAP for DL													-
	CAPBA - 2015 Exceeding CAP for DL													-
	CAPBA - 2017 Exceeding CAP for DL													-
	CAPBA - 2018 Exceeding CAP for DL													-
	CAPBA - 2019 Exceeding CAP for DL													-
	CAPBA - 2020 Exceeding CAP for DL													-
	CAPBA - 2020 Exceeding CAP for DL Trigger													-
	CAPBA - 2009 Funding CAP for DL													-
	CAPBA - 2010 Funding CAP for DL													-
	CAPBA - 2011 Funding CAP for DL													-
	CAPBA - 2012 Funding CAP for DL													-
	CAPBA - 2014 Funding CAP for DL													-
	CAPBA - 2015 Funding CAP for DL													-
	CAPBA - 2017 Funding CAP for DL													-
	CAPBA - 2018 Funding CAP for DL													-
	CAPBA - 2019 Funding CAP for DL													-
	CAPBA - 2020 Funding CAP for DL													-
	CAPBA - 2020 Funding CAP for DL Trigger													-
Amortization	CAPBA - 2009 DL 2020 Amortization	(12,081)	(12,081)	(12,081)	(12,081)	(12,081)	(12,081)	(12,081)	(12,081)	(12,081)	(12,081)	(12,081)	(12,081)	(144,972)
	CAPBA - 2010 DL 2020 Amortization	(39,359)	(39,359)	(39,359)	(39,359)	(39,359)	(39,359)	(39,359)	(39,359)	(39,359)	(39,359)	(39,359)	(39,359)	(472,309)
	CAPBA - 2011 DL 2020 Amortization	(58,502)	(58,502)	(58,502)	(58,502)	(58,502)	(58,502)	(58,502)	(58,502)	(58,502)	(58,502)	(58,502)	(58,502)	(702,025)
	CAPBA - 2012 DL 2020 Amortization	(1,570)	(1,570)	(1,570)	(1,570)	(1,570)	(1,570)	(1,570)	(1,570)	(1,570)	(1,570)	(1,570)	(1,570)	(18,840)
	CAPBA - 2014 DL 2020 Amortization	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(252)
	CAPBA - 2015 DL 2020 Amortization	(66,361)	(66,361)	(66,361)	(66,361)	(66,361)	(66,361)	(66,361)	(66,361)	(66,361)	(66,361)	(66,361)	(66,361)	(796,333)
	CAPBA - 2017 DL 2020 Amortization	(24,482)	(24,482)	(24,482)	(24,482)	(24,482)	(24,482)	(24,482)	(24,482)	(24,482)	(24,482)	(24,482)	(24,482)	(293,785)
	CAPBA - 2018 DL 2020 Amortization	(1,072)	(1,072)	(1,072)	(1,072)	(1,072)	(1,072)	(1,072)	(1,072)	(1,072)	(1,072)	(1,072)	(1,072)	(12,864)
	CAPBA - 2020 DL 2020 Amortization	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,452)	(2,441,380)
Total Revenues		(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,452)	(2,441,380)
O&M Costs	CAPBA E O&M													-
Total Costs														-
Net Cost / (Revenue)		(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,448)	(203,452)	(2,441,380)
Interest	CAPBA E Interest													-
	CAPBA Int Bundled	(1,831)	(2,113)	(2,958)	(8,876)	(12,264)	(15,236)	(15,108)	(34,483)	(36,393)	(44,844)	(54,211)	(60,665)	(288,982)
	CAPBA Int Vintage 2009	49	55	75	220	295	356	342	756	772	920	1,074	1,158	6,072
	CAPBA Int Vintage 2010	161	180	246	717	962	1,159	1,114	2,463	2,516	2,996	3,497	3,774	19,785
	CAPBA Int Vintage 2011	277	312	427	1,249	1,684	2,039	1,970	4,377	4,494	5,383	6,322	6,868	35,402
	CAPBA Int Vintage 2012	7	8	11	33	44	54	52	115	118	141	166	180	929
	CAPBA Int Vintage 2015	316	357	488	1,430	1,927	2,335	2,256	5,014	5,149	6,170	7,248	7,877	40,567
	CAPBA Int Vintage 2017	189	215	296	876	1,193	1,461	1,426	3,205	3,330	4,039	4,805	5,290	26,325
	CAPBA Int Vintage 2018	112	129	180	539	744	924	915	2,086	2,200	2,708	3,270	3,655	17,462
	CAPBA Int Vintage 2019	-	-	-	-	-	-	-	1	1	1	1	1	5
	CAPBA Int Vintage 2020	1,381	1,594	2,231	6,695	9,250	11,490	11,395	26,008	27,448	33,822	40,886	45,753	217,953
Transfers	Transfer to PABA													-
	Transfer to PABA (Bundled)													-
	Transfer to PABA (DL)													-
Net Activity	Net Activity	(202,787)	(202,711)	(202,452)	(200,565)	(199,613)	(198,866)	(199,086)	(193,906)	(193,813)	(192,112)	(190,390)	(189,561)	(2,365,862)
	Ending Balance	5,997,623	5,794,912	5,592,460	5,391,895	5,192,282	4,993,416	4,794,330	4,600,424	4,406,611	4,214,499	4,024,109	3,834,548	3,834,548

ATTACHMENT D
TRANSITION COST BALANCING ACCOUNT (TCBA) - SUMMARY

San Diego Gas & Electric
Transition Cost Balancing Account (TCBA) - Electric
Under / (Over) Collection
Account # 1150318 / (2190020)

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
Beginning Balance	12,995,765	12,491,272	11,925,919	10,927,005	10,263,036	11,063,640	12,666,959	14,331,225	16,163,672	17,119,502	16,975,895	16,137,999	12,995,765
Revenue													
Gross CTC Revenue (PS 5a)	(1,174,984)	(1,215,169)	(1,562,989)	(1,242,512)	(1,273,191)	(1,615,487)	(1,600,249)	(1,947,997)	(2,007,318)	(1,792,467)	(1,478,419)	(1,466,727)	(18,377,509)
GRC 2016 CTC Revenue													
Adjustment (GL #1150318)													
Net CTC Revenue	(1,174,984)	(1,215,169)	(1,562,989)	(1,242,512)	(1,273,191)	(1,615,487)	(1,600,249)	(1,947,997)	(2,007,318)	(1,792,467)	(1,478,419)	(1,466,727)	(18,377,509)
Cost of Electricity	669,112	648,289	562,076	572,982	2,066,067	3,208,132	3,252,484	3,749,472	2,927,546	1,604,027	588,037	2,389,767	22,237,991
Total Costs	669,112	648,289	562,076	572,982	2,066,067	3,208,132	3,252,484	3,749,472	2,927,546	1,604,027	588,037	2,389,767	22,237,991
Current Month Activity	(505,872)	(566,880)	(1,000,913)	(669,531)	792,876	1,592,645	1,652,235	1,801,475	920,228	(188,440)	(890,382)	923,040	3,860,482
Interest Rate:	0.13%	0.15%	0.21%	0.63%	0.87%	1.08%	1.07%	2.44%	2.57%	3.16%	3.81%	4.25%	
Current Month Interest	1,380	1,526	1,999	5,561	7,728	10,674	12,031	30,972	35,603	44,833	52,485	58,790	263,582
Current Activity and Interest	(504,492)	(565,354)	(998,914)	(663,970)	800,604	1,603,319	1,664,267	1,832,446	955,831	(143,607)	(837,897)	981,830	4,124,064
Rounding/Transfer	(1)	1			1				(1)	(1)	1		-
Ending Balance	12,491,272	11,925,919	10,927,005	10,263,036	11,063,640	12,666,959	14,331,225	16,163,672	17,119,502	16,975,895	16,137,999	17,119,829	17,119,829

ATTACHMENT E
LOCAL GENERATION BALANCING ACCOUNT (LGBA) – SUMMARY
(CONFIDENTIAL)

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PRIVILEGED PURSUANT TO APPLICABLE PROVISIONS OF D.06-06-066
 GENERAL ORDER 66-D & PUC CODE SECTIONS 583 & 454.5(G)

San Diego Gas & Electric
 Local Generation Balancing Account (LGBA) - Summary
 Under / (Over) Collection
 Account # 1150595 / (2190239)

	Jan-22	PPA	Feb-22	Mar-22	Apr-22	PPA	May-22	Jun-22	Jul-22	Aug-22	PPA	Sep-22	Oct-22	Nov-22	Dec-22	Total																																																																																																																																																																																																								
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Revenues Less FF&U																																																																																																																																																																																																																								
Cost of Electricity																																																																																																																																																																																																																								
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GHG Cost																																																																																																																																																																																																																								
CAISO Revenue/Charges																																																																																																																																																																																																																								
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Other																																																																																																																																																																																																																								
Total Cost of Electricity																																																																																																																																																																																																																								
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Capital Related Costs (PS4b)																																																																																																																																																																																																																								
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Interest Rate:																																																																																																																																																	0.13%		0.15%		0.21%		0.63%		0.87%		1.08%		1.07%		2.44%																																																									
Current Month Interest**																																																																																																																																																																																																																								
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Ending Balance																																																																																																																																																																																																																								

ATTACHMENT F

**NEW ENVIRONMENTAL REGULATORY BALANCING
ACCOUNT(NERBA) - ELECTRIC AB32 SUBACCOUNT - SUMMARY**

San Diego Gas & Electric
 New Environmental Regulatory Balancing Account (NERBA) - Electric AB32 Subaccount
 Under / (Over) Collection
 Account # 1150597 / (2190242)

		2022												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	799,047	720,329	641,614	562,919	484,394	405,917	327,447	248,904	680,949	603,523	526,209	448,954	799,047
Revenues:	NERBA (AB32) Electric Authorized Revenue	(27,417)	(27,417)	(27,417)	(27,417)	(27,417)	(27,417)	(27,417)	(27,417)	(27,417)	(27,417)	(27,417)	(27,413)	(329,000)
Amortizations	NERBA AB32 Electric Amortization	(51,383)	(51,383)	(51,383)	(51,383)	(51,383)	(51,383)	(51,383)	(51,383)	(51,383)	(51,383)	(51,383)	(51,380)	(616,593)
Total Revenues		(78,800)	(78,800)	(78,800)	(78,800)	(78,800)	(78,800)	(78,800)	(78,800)	(78,800)	(78,800)	(78,800)	(78,793)	(945,593)
O&M Costs:	NERBA E AB32 O&M	-	-	-	-	-	-	-	509,901	-	-	-	-	509,901
Total Costs		-	-	-	-	-	-	-	509,901	-	-	-	-	509,901
Net Cost / (Revenue)		(78,800)	(78,800)	(78,800)	(78,800)	(78,800)	(78,800)	(78,800)	431,101	(78,800)	(78,800)	(78,800)	(78,793)	(435,692)
Interest	NERBA E Interest	82	85	105	275	323	330	257	944	1,374	1,486	1,546	1,451	8,258
Net Activity	Net Activity	(78,718)	(78,715)	(78,695)	(78,525)	(78,477)	(78,470)	(78,543)	432,045	(77,426)	(77,314)	(77,254)	(77,342)	(427,435)
	Ending Balance	720,329	641,614	562,919	484,394	405,917	327,447	248,904	680,949	603,523	526,209	448,954	371,612	371,612

ATTACHMENT G
INDEPENDENT EVALUATOR MEMORANDUM ACCOUNT (IEMA) –
ELECTRIC - SUMMARY

San Diego Gas & Electric
Independent Evaluator Memorandum Account (IEMA) - Electric
Under / (Over) Collection
Account # 1150510 / (2190179)

													2022	
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	-	29,393	31,629	58,452	109,317	138,278	151,655	208,362	316,658	303,823	323,444	350,552	-
Revenues:														
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	IEMA O&M	29,391	2,232	26,814	50,821	28,871	13,248	56,546	107,763	(13,499)	18,797	26,040	25,167	372,190
Total Costs		29,391	2,232	26,814	50,821	28,871	13,248	56,546	107,763	(13,499)	18,797	26,040	25,167	372,190
Net Cost / (Revenue)		29,391	2,232	26,814	50,821	28,871	13,248	56,546	107,763	(13,499)	18,797	26,040	25,167	372,190
Interest	IEMA Interest	2	4	8	44	90	130	160	533	664	825	1,068	1,286	4,814
Transfers	TFR to ERRA												(377,005)	(377,005)
Net Activity	Net Activity	29,393	2,236	26,822	50,865	28,961	13,378	56,706	108,296	(12,835)	19,622	27,108	(350,552)	-
	Ending Balance	29,393	31,629	58,452	109,317	138,278	151,655	208,362	316,658	303,823	323,444	350,552	-	-

ATTACHMENT H
LITIGATION COST MEMORANDUM ACCOUNT (LCMA) – ELECTRIC -
SUMMARY

San Diego Gas & Electric
 Litigation Cost Memorandum Account (LCMA) - Electric
 Under / (Over) Collection
 Account # 1150476 / (2190156)

		2022												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	1,229,510	1,230,759	1,229,797	1,230,012	547	1,216	1,217	1,218	1,220	1,223	1,263	1,267	1,229,510
Revenues:														
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	LCMA O&M	1,116	(1,116)	-	260	668	-	-	-	-	37	-	-	965
Total Costs		1,116	(1,116)	-	260	668	-	-	-	-	37	-	-	965
Net Cost / (Revenue)		1,116	(1,116)	-	260	668	-	-	-	-	37	-	-	965
Interest	LCMA Interest	133	154	215	(215)	1	1	1	2	3	3	4	4	307
Transfers	TFR to AB1XBA	-	-	-	(1,229,510)	-	-	-	-	-	-	-	-	(1,229,510)
Net Activity	Net Activity	1,249	(962)	215	(1,229,465)	669	1	1	2	3	40	4	4	(1,228,238)
Ending Balance		1,230,759	1,229,797	1,230,012	547	1,216	1,217	1,218	1,220	1,223	1,263	1,267	1,272	1,272

ATTACHMENT I

**GREEN TARIFF MARKETING EDUCATION & OUTREACH
MEMORANDUM ACCOUNT (GTME&OMA) – ELECTRIC - SUMMARY**

San Diego Gas & Electric
Green Tariff Marketing Education & Outreach Memorandum Account (GTME&OMA) - Electric
Under / (Over) Collection
Account # 1150646 / (2190274)

2022

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	(72,011)	(81,639)	(90,211)	(103,149)	(111,893)	(119,773)	(123,402)	(127,230)	(132,691)	(146,539)	(150,826)	(150,033)	(72,011)
Revenues:	GTME&OMA Revenue	(11,741)	(11,442)	(15,385)	(10,609)	(10,041)	(5,715)	(5,946)	(6,374)	(6,950)	(5,178)	(121)	(45)	(89,547)
Total Revenues		(11,741)	(11,442)	(15,385)	(10,609)	(10,041)	(5,715)	(5,946)	(6,374)	(6,950)	(5,178)	(121)	(45)	(89,547)
O&M Costs:	GTME&OMA O&M	2,121	2,881	2,465	1,921	2,245	2,194	2,231	1,176	(6,599)	1,282	1,391	732	14,039
Total Costs		2,121	2,881	2,465	1,921	2,245	2,194	2,231	1,176	(6,599)	1,282	1,391	732	14,039
Net Cost / (Revenue)		(9,620)	(8,561)	(12,921)	(8,689)	(7,796)	(3,521)	(3,715)	(5,198)	(13,549)	(3,896)	1,270	686	(75,508)
Interest	GTME&OMA Interest	(8)	(11)	(17)	(56)	(84)	(109)	(112)	(264)	(299)	(391)	(477)	(530)	(2,358)
Net Activity	Net Activity	(9,628)	(8,572)	(12,938)	(8,745)	(7,880)	(3,630)	(3,827)	(5,462)	(13,848)	(4,287)	793	156	(77,866)
	Ending Balance	(81,639)	(90,211)	(103,149)	(111,893)	(119,773)	(123,402)	(127,230)	(132,691)	(146,539)	(150,826)	(150,033)	(149,876)	(149,876)

ATTACHMENT J

**GREEN TARIFF SHARE RENEWABLES ADMINISTRATIVE COST
MEMORANDUM ACCOUNT (GTSRACMA) - ELECTRIC SUMMARY**

San Diego Gas & Electric
Green Tarriff Share Renewables Administrative Cost Memorandum Account (GTSRACMA) - Electric Summary
Under / (Over) Collection
Account# 1150645 / (2190273)

		2022												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	1,533,004	1,530,205	1,526,311	1,521,361	1,521,857	1,522,753	1,529,639	1,534,229	1,541,523	1,538,138	1,538,964	1,544,732	1,533,004
Revenues:	GTSRACMA Revenue	(10,242)	(9,984)	(13,423)	(9,257)	(8,744)	(4,986)	(5,187)	(5,561)	(6,063)	(4,518)	(106)	(40)	(78,109)
Total Revenues		(10,242)	(9,984)	(13,423)	(9,257)	(8,744)	(4,986)	(5,187)	(5,561)	(6,063)	(4,518)	(106)	(40)	(78,109)
O&M Costs:	GTSRACMA GTO O&M	6,278	5,498	7,674	8,437	8,053	9,938	7,949	9,383	(573)	1,298	986	998	65,917
	GTSRACMA ECRO O&M	999	401	532	517	484	561	463	348	(44)				4,261
Total Costs		7,277	5,899	8,206	8,953	8,537	10,498	8,413	9,731	(616)	1,298	986	998	70,179
Net Cost / (Revenue)		(2,965)	(4,085)	(5,217)	(303)	(207)	5,513	3,225	4,170	(6,679)	(3,220)	880	958	(7,930)
Interest	GTSRACMA Interest	166	191	267	799	1,103	1,373	1,365	3,124	3,294	4,046	4,888	5,473	26,088
Net Activity	Net Activity	(2,799)	(3,894)	(4,950)	496	896	6,886	4,590	7,294	(3,385)	826	5,768	6,431	18,159
	Ending Balance	1,530,205	1,526,311	1,521,361	1,521,857	1,522,753	1,529,639	1,534,229	1,541,523	1,538,138	1,538,964	1,544,732	1,551,163	1,551,163

ATTACHMENT K

**ENHANCED COMMUNITY RENEWABLE MARKETING, EDUCATION
& OUTREACH MEMORANDUM ACCOUNT (ECRME&OMA) –
ELECTRIC SUMMARY**

San Diego Gas & Electric
Enhanced Community Renewable Marketing, Education & Outreach Memorandum Account (ECRME&OMA) - Electric
Under / (Over) Collection
Account # 1150644 / (2190272)

		2022												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	3,008	3,008	3,008	3,009	3,011	3,013	3,016	3,019	3,025	3,031	3,039	3,049	3,008
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:														-
Total Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	ECRME&OMA Interest			1	2	2	3	3	6	6	8	10	11	51
Net Activity	Net Activity	-	-	1	2	2	3	3	6	6	8	10	11	51
	Ending Balance	3,008	3,008	3,009	3,011	3,013	3,016	3,019	3,025	3,031	3,039	3,049	3,059	3,059

ATTACHMENT L
GREEN TARIFF SHARED RENEWABLE BALANCING ACCOUNT
(GTSRBA) – ELECTRIC SUMMARY

San Diego Gas & Electric
Green Tariff Shared Renewables Balancing Account (GTSRBA) - Electric
Under / (Over) Collection
Account # 1150672 / (2190290)

		2022												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	3,621,112	3,562,881	3,574,804	3,598,308	3,675,830	3,922,397	4,801,891	2,769,857	2,711,683	2,728,683	2,683,899	2,691,205	3,621,112
Revenues:	GTSRBA Revenue	(128,054)	(114,677)	(154,171)	(106,794)	(98,058)	(57,277)	(57,358)	(63,880)	(69,656)	(51,902)	(1,213)	(456)	(903,497)
Total Revenues		(128,054)	(114,677)	(154,171)	(106,794)	(98,058)	(57,277)	(57,358)	(63,880)	(69,656)	(51,902)	(1,213)	(456)	(903,497)
Purchased Power (PS 5)	GTSRBA Monthly CAISO GMC 561.4	196	112	152	99	56	43	65	64					787
	GTSRBA Monthly CAISO GMC 561.8	70	39	54	36	19	15	22	23					278
	GTSRBA Monthly CAISO GMC 575.7	152	86	117	77	47	36	51	51					617
	GTSRBA Monthly PURCHASED POWER	66,461	126,865	156,986	178,965	223,323	1,002,789	(1,913,363)		51,366			23,335	(83,273)
	GTSRBA Monthly PWR CAPACITY-GREEN TARIFF													-
	GTSRBA Monthly PWR CURTAILMENT-GREEN TARIFF	2,689	(691)	20,055	3,588	118,874	(68,164)	(68,482)		29,904			6,522	44,295
	GTSRBA Monthly PWR FORECASTING FEE-GREEN TARIFF	(136)	(258)	(319)	(359)	(447)	(1,873)	3,657		(433)			(40)	(208)
	GTSRBA Monthly WREGIS FEES	3	1	2	1	1	1		1					10
Total Costs		69,435	126,154	177,047	182,407	341,873	932,847	(1,978,050)	139	80,837	-	-	29,817	(37,494)
Net Cost / (Revenue)		(58,619)	11,477	22,876	75,613	243,815	875,570	(2,035,408)	(63,741)	11,181	(51,902)	(1,213)	29,361	(940,991)
Interest	GTSRBA Interest	389	446	628	1,909	2,753	3,924	3,374	5,567	5,819	7,117	8,519	9,583	50,029
Net Activity	Net Activity	(58,230)	11,923	23,504	77,522	246,568	879,494	(2,032,034)	(58,174)	17,000	(44,785)	7,307	38,945	(890,962)
	Ending Balance	3,562,881	3,574,804	3,598,308	3,675,830	3,922,397	4,801,891	2,769,857	2,711,683	2,728,683	2,683,899	2,691,205	2,730,150	2,730,150

ATTACHMENT M

**TREE MORTALITY NON-BYPASSABLE CHARGE BALANCING
ACCOUNT (TMNBCBA) - SUMMARY**

(CONFIDENTIAL)

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PRIVILEGED PURSUANT TO APPLICABLE PROVISIONS OF D.06-06-066,
 GENERAL ORDER 66-D & PUC CODE SECTIONS 583 & 454.5(G)

San Diego Gas & Electric
 Tree Mortality Non-Bypassable Charge Account (TMNBC) - Electric
 Under / (Over) Collection
 Account # 1150724 / (2190335)

		2022												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance													
Revenues:	TMNBCA Revenue													
Total Revenues														
Cost of Electricity	TMNBCBA - BUNDLED REC SALES													
	TMNBCBA - CAISO REVENUES													
	TMNBCBA - PURCHASED POWER													
	TMNBCBA - RA SALES													
Total Costs														
Net Cost / (Revenue)														
Interest	TMNBC Interest	(26)	(154)	(467)	(2,134)	(3,690)	(5,979)	(6,043)	(14,840)	(19,943)	(27,497)	(37,958)	(55,755)	(174,486)
Net Activity	Net Activity													
	Ending Balance													

ATTACHMENT N

**DISADVANTAGED COMMUNITY – SINGLE-FAMILY SOLAR HOMES
(DAC-SASH) BALANCING ACCOUNT (DACSASHBA) - SUMMARY**

San Diego Gas & Electric
Disadvantaged Community – Single Family Solar Homes Balancing Account (DACASHBA) - Electric
Under / (Over) Collection
Account # 1150733 / (2190341)

		2022												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	(3,489,345)	(3,475,520)	(3,385,190)	(3,342,250)	(3,335,095)	(3,241,840)	(3,253,433)	(3,230,990)	(3,106,569)	(3,083,201)	(3,039,699)	(3,048,700)	(3,489,345)
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	DACSASHBA O&M	14,202	90,759	43,529	8,906	95,638	(8,671)	25,333	130,858	29,989	51,553	649	107,283	590,029
Total Costs		14,202	90,759	43,529	8,906	95,638	(8,671)	25,333	130,858	29,989	51,553	649	107,283	590,029
Net Cost / (Revenue)		14,202	90,759	43,529	8,906	95,638	(8,671)	25,333	130,858	29,989	51,553	649	107,283	590,029
Interest	DACSASHBA Interest	(377)	(429)	(589)	(1,752)	(2,383)	(2,922)	(2,890)	(6,437)	(6,621)	(8,051)	(9,650)	(10,608)	(52,709)
Transfers	TFR from GHGRBA												(1,090,000)	(1,090,000)
Net Activity	Net Activity	13,825	90,330	42,940	7,154	93,255	(11,593)	22,443	124,421	23,368	43,502	(9,001)	(993,325)	(552,680)
	Ending Balance	(3,475,520)	(3,385,190)	(3,342,250)	(3,335,095)	(3,241,840)	(3,253,433)	(3,230,990)	(3,106,569)	(3,083,201)	(3,039,699)	(3,048,700)	(4,042,024)	(4,042,024)

ATTACHMENT O
DISADVANTAGED COMMUNITY-GREEN TARIFF BALANCING
ACCOUNT (DACGTBA) - SUMMARY

San Diego Gas & Electric
Disadvantaged Communities – Green Tariff Balancing Account (DACGTBA) - Electric
Under / (Over) Collection
Account # 1150741 / (2190348)

		2022												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	(2,942,764)	(2,912,102)	(2,896,031)	(2,973,904)	(2,949,884)	(2,939,031)	(2,937,375)	(2,937,540)	(2,940,824)	(2,941,974)	(2,935,034)	(2,947,282)	(2,942,764)
Revenues:	DACGTBA Revenue													-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	DACGTBA O&M	30,979	16,434	(77,359)	25,575	12,987	4,299	2,453	2,686	5,143	14,668	(2,925)	2,555	37,497
Capital Related Costs														-
Total Costs		30,979	16,434	(77,359)	25,575	12,987	4,299	2,453	2,686	5,143	14,668	(2,925)	2,555	37,497
Net Cost / (Revenue)		30,979	16,434	(77,359)	25,575	12,987	4,299	2,453	2,686	5,143	14,668	(2,925)	2,555	37,497
Interest	DACGTBA Interest	(317)	(363)	(514)	(1,555)	(2,134)	(2,643)	(2,618)	(5,970)	(6,293)	(7,728)	(9,323)	(10,434)	(49,892)
Transfers	TFR from GHGRBA													-
Net Activity	Net Activity	30,662	16,071	(77,873)	24,020	10,853	1,656	(165)	(3,284)	(1,150)	6,940	(12,248)	(7,878)	(12,395)
	Ending Balance	(2,912,102)	(2,896,031)	(2,973,904)	(2,949,884)	(2,939,031)	(2,937,375)	(2,937,540)	(2,940,824)	(2,941,974)	(2,935,034)	(2,947,282)	(2,955,160)	(2,955,160)

ATTACHMENT P
COMMUNITY SOLAR GREEN TARIFF BALANCING ACCOUNT
(CSGTBA) - SUMMARY

San Diego Gas & Electric
Community Solar Green Tariff Balancing Account (CSGTBA) - Electric
Under / (Over) Collection
Account # 1150742 / (2190349)

													2022	
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	(1,584,602)	(1,553,793)	(1,537,552)	(1,613,778)	(1,589,045)	(1,577,204)	(1,574,323)	(1,573,274)	(1,573,783)	(1,572,005)	(1,561,457)	(1,569,344)	(1,584,602)
Revenues:	CSGTBA Revenue													-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	CSGTBA O&M	30,979	16,434	(75,950)	25,575	12,987	4,299	2,453	2,686	5,143	14,668	(2,925)	2,555	38,905
Capital Related Costs	CSGTBA E Depreciation													-
	CSGTBA E Return													-
	CSGTBA E Tax													-
	CSGTBA E Property Tax													-
Total Costs		30,979	16,434	(75,950)	25,575	12,987	4,299	2,453	2,686	5,143	14,668	(2,925)	2,555	38,905
Net Cost / (Revenue)		30,979	16,434	(75,950)	25,575	12,987	4,299	2,453	2,686	5,143	14,668	(2,925)	2,555	38,905
Interest	CSGTBA - Elec Interest	(170)	(193)	(276)	(841)	(1,147)	(1,418)	(1,403)	(3,196)	(3,365)	(4,120)	(4,962)	(5,554)	(26,645)
Transfers	TFR from GHGRBA													-
Net Activity	Net Activity	30,809	16,241	(76,226)	24,734	11,840	2,881	1,050	(510)	1,778	10,548	(7,887)	(2,998)	12,260
	Ending Balance	(1,553,793)	(1,537,552)	(1,613,778)	(1,589,045)	(1,577,204)	(1,574,323)	(1,573,274)	(1,573,783)	(1,572,005)	(1,561,457)	(1,569,344)	(1,572,342)	(1,572,342)

ATTACHMENT Q

**2022 ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) FORECAST
VS ACTUAL VARIANCE ANALYSIS**

(CONFIDENTIAL)

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PRIVILEGED PURSUANT TO APPLICABLE PROVISIONS OF D.06-06-066, GENERAL ORDER 66-D & PUC CODE SECTIONS 583 & 454.5(G)

Attachment Q - 2022 ERRA Forecast vs Actual Variance Analysis

San Diego Gas & Electric Company
Energy Resource Recovery Account (ERRA)

Thousands of Dollars (without FF&U)

No.	Component	2022 Forecast	2022 Recorded	Difference	Variance	Explanation + and - 10%
1	Load ISO Charges & Supply ISO Revenues		1,139,867			Higher CAISO volumes and load costs with gas prices approximately \$4 higher.
2	Contract Costs (non-CTC)		(27,065)			Due to adjustments for Local Generation not in forecast.
3	Contract Costs (CTC up to Market)		6,706			Due to lower generation and market price benchmark.
4	CAISO Misc. Costs		(19,291)			CAISO Misc cost came in lower than expected.
5	Hedging Costs		(54,693)			Forecast does not include CCR's. Other lower costs are due to market changes and market prices.
6	Greenhouse Gas & Carrying Costs		(18,009)			Reflects GHG recovery in the balancing account associated with the power.
	Total ERRA Expenses	796,073	1,027,515	231,442		

ATTACHMENT R
ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) 2022 VS 2020
RECORDED VARIANCE ANALYSIS

(CONFIDENTIAL)

San Diego Gas & Electric Company
Energy Resource Recovery Account (ERRA)
2022 vs 2021 Recorded Variance Analysis

Line #	Description	Column 1	Column 2	Column 3	Column 3a	Column 4
		Total 2022	Total 2021	Col.(1)-Col.(2) Difference	Col.(3)/Col.(2) Variance %	
1	ERRA beginning balance	\$ -	\$ 124,160,177			
2	REVENUES					
3	Commodity Revenue	(847,148,676)	(760,779,882)	(86,368,794)	11.4%	The system average commodity rate increased by approximately 0.6 cents per kilowatt hour ("kWh").
4	Power Charge Indifference Adjustment (PCIA) Revenue	-	-	-		
5	DA & CCA PCIA Revenue	-	(17)	17		
6	Peak Time Rebate (PTR) Incentive Payments	-	-	-		
7	Net Energy Metering - Net Surplus Compensation Pmts	9,062,563	18,505,415	(9,442,852)	-51.0%	In 2021, SDG&E's new CIS programming allows for NEM credits to allocate across all balancing accounts with rate components; 2022 reflects the updated allocation.
8	Total ERRA Revenues including FF&U	(838,086,113)	(742,274,484)	(95,811,629)		
9	Total Less FF&U	9,946,862	8,895,634	(105,254,465)		
10	Subtotal ERRA Revenues without FF&U	(828,139,251)	(733,378,850)	(210,508,930)		
11	Less Transfer to NGBA	93,837,018	82,708,316	11,128,703	13.5%	Higher NGBA revenue requirement due to lower transfers of above market UOG revenue requirement to PABA.
12	Less Transfer to MMMA	1,518,914	1,060,357	458,557	43.2%	Higher MMMA transfer rate in 2022 driven by higher 2022 Marine Mitigation net rev req compared to 2021 (see AL 3886-E).
13	Less Transfer to WRMA	-	538,639	(538,639)	-100.0%	The Wheeler North Reef Expansion Project concluded in July 2020 and all remaining costs were transferred in 2021.
14	Less Transfer to DRGBA	944,000	826,083	117,917	14.3%	The 2022 year-end balance in the Advanced Metering and Demand Response Memorandum Account, Generation Subaccount was higher than prior year (AL 3881-E vs AL 3636-E).
15	Less Transfer to GRCMA	1,308,996	(19,790,093)	21,099,089	-106.6%	Per AL 3258-E, GRCMA amortization for 2019 GRC concluded in 2021.
16	Less Transfers TCJA	-	(7,247,103)	7,247,103	-100.0%	Per AL 3450-E, TCJA amortization concluded in 2021.
17	Net Revenues Booked to ERRA	\$ (730,530,323)	\$ (675,282,651)	\$ (170,996,201)		
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28	Total Balancing Account Expenses	\$ 1,047,412,188	\$ 817,714,772	\$ 229,697,416		

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PRIVILEGED PURSUANT TO APPLICABLE PROVISIONS OF D.06-06-066, GENERAL ORDER 66-D & PUC CODE SECTIONS 583 & 454.5(G)

Attachment R - 2022 vs 2021 Recorded Variance Analysis

San Diego Gas & Electric Company
Energy Resource Recovery Account (ERRA)
2022 vs 2021 Recorded Variance Analysis

Line #	Description	Column 1	Column 2	Column 3	Column 3a	Column 4
		Total 2022	Total 2021	Col.(1)-Col.(2) Difference	Col.(3)/Col.(2) Variance %	Explanation > 10% Change or \$1 million
29	MISCELLANEOUS					
30	Carrying Cost Related to Hedging Margin Deposit - Computed	480,847	14,220	466,627	3281.4%	Due to higher interest rates in 2022.
31	Charging Station Adjustment	-	-	-		
32	Total Miscellaneous	\$ 480,847	\$ 14,220	\$ 466,627		
33	Net Current Month Under/ (Over) Collection	\$ 317,362,711	\$ 142,446,341			
34	Interest Rate					
35	Interest	1,999,433	90,220	1,909,213	2116.2%	Higher in 2022 due higher interest rates.
36	Rounding	0	2	(2)		
37	Current Month Activity with Interest & Transfers	319,362,144	142,536,563	176,825,581		
38	Transfer from IEMA	377,005	199,753	177,251	88.7%	Third-party Independent Evaluators costs in 2022.
39	Transfer to PABA	(319,739,149)	(266,860,458)	(52,878,691)		
40	Other, including disallowance	-	(36,036)	36,036		
41	ERRA ending balance	\$ 0	\$ 266,660,704			

ATTACHMENT S
PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) 2022 VS
2020 RECORDED VARIANCE ANALYSIS

(CONFIDENTIAL)

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PRIVILEGED PURSUANT TO APPLICABLE PROVISIONS OF D.06-06-066,
GENERAL ORDER 66-D & PUC CODE SECTIONS 583 & 454.5(G)

Attachment S - 2022 vs 2021 Recorded Variance Analysis

San Diego Gas & Electric Company
Portfolio Allocation Balancing Account (PABA)
2022 vs 2021 Recorded Variance Analysis

Line #	Description	Column 1 Total 2022	Column 2 Total 2021	Column 3 =Col.(1)-Col.(2) Difference	Column 3a = Col.(3)/Col.(2) Variance %	Column 4 Explanation > 10% Change or \$1 million
1	PABA beginning balance	\$ 109,227,746	\$ 43,741,812			
2	Revenue (Fuel)					
3	PCIA Revenue - CCA	(199,232,051)	(77,845,470)	(121,386,581)	155.9%	Increase in bundled REC Sales.
4	PCIA Revenue - DA	(23,209,785)	(33,153,655)	9,943,871	-30.0%	Customer load departure.
5	PCIA Revenue - Bundled	(195,150,191)	(506,520,235)	311,370,044	-61.5%	Customer load departure.
6	PCIA Revenue - GT	(71,982)	(1,428,099)	1,356,117	-95.0%	Green Tariff was suspended effective February 2022.
7	Total PCIA Revenues including FF&U	(417,664,010)	(618,947,460)	201,283,450		
8	Total Less FF&U	2,820,704	7,415,325	523,953,481		
9	Subtotal PCIA Revenues without FF&U	(414,843,306)	(611,532,135)	725,236,931		
10	CAPBA Amortization	2,441,384	2,726,109	(284,724)	-10.4%	In 2021, the PCIA caps were removed and SDG&E was required to dispose of any remaining CAPBA balance in PCIA Rates.
17	Subtotal PCIA with Amortization	\$ (412,401,921)	\$ (608,806,026)	\$ 724,952,206		
18						
19						
20						
21						
22						
28	Total Balancing Account Expenses	\$ 143,649,141	\$ 416,314,559	\$ (272,665,417)		
33	Net Current Under/ (Over) Collection	\$ (268,752,780)	\$ (192,491,467)	\$ 452,286,789		
34	Interest Rate					
35	Interest	893,760	38,752	855,008	2206.4%	Higher in 2022 due undercollection balance and higher interest rates.
36	Rounding & Transfers	(6)	257,938,649	(257,938,655)	-100.0%	Transfer from ERRR in 2022
37	Current Activity with Interest & Transfers	(267,859,026)	65,485,934	195,203,142		
40	Other, including disallowance	-	-	-		
41	PABA ending balance	\$ (158,631,280)	\$ 109,227,746	\$ 195,203,142		

ATTACHMENT T
CONFIDENTIALITY DECLARATION OF JOE BAUTISTA

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

**DECLARATION
OF JOE BAUTISTA**

A.23-06-XXX

Application of San Diego Gas & Electric Company (U 902-E) for Approval of: (i) Contract Administration, Least Cost Dispatch and Power Procurement Activities in 2022, (ii) Costs Related to those Activities Recorded to the Energy Resource Recovery Account, Portfolio Allocation Balancing Account, Transition Cost Balancing Account, and Local Generation Balancing Account in 2022 and (iii) Costs Recorded in Related Regulatory Accounts in 2022

I, Joe Bautista, declare as follows:

1. I am a Senior Accountant II for San Diego Gas & Electric Company (“SDG&E”).

I have included my Direct Testimony (“Testimony”) in support of SDG&E’s Application for Approval of: (i) Contract Administration, Least Cost Dispatch and Power Procurement Activities, and (ii) Costs Related to those Activities Recorded to the Energy Resource Recovery Account, incurred during the Record Period January 1, 2022 through December 31, 2022, and (iii) the Entries Recorded in Related Regulatory Accounts. Additionally, 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 procedures adopted in D.08-04-023, I am addressing each of the following five features of Ordering Paragraph 2 in D.06-06-066:

- that the material constitutes 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.¹ As such, the Protected Information provided by SDG&E is allowed confidential treatment in accordance with Appendix 1 – IOU Matrix in D.06-06-066.

Confidential Information	Matrix Reference	Reason for Confidentiality and Timing
JB-3, fourth bullet, JB-10 second paragraph, Table 6, JB-11 first paragraph, JB-16 first paragraph, JB-19 first bullet.	XI	Monthly Procurement Costs, confidential for 3 years.
Section V. TCBA, second paragraph CTC market benchmark and footnote 9.	II.A.2 II B.3	Utility Electric Price Forecasts; confidential for 3 years. Generation Cost Forecasts of QF Contracts; confidential for 3 years. LSE Total Energy Forecast; confidential for the front 3 years.
Section XIV TMNBCBA second paragraph, and JB-20 first bullet.	D.16-08-024; D.17-05-035; D.17-09-023; Public Utilities Code Section 454.5(g).	Tree mortality-related procurement costs: Providing these costs to market participants would allow them to know SDG&E’s tree mortality costs, since there is only one contract being recovered in these memorandum accounts. Making this information public would compromise 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.

¹ 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-C. Accordingly, SDG&E seeks confidential treatment of such data under those provisions, as applicable.

Attachment A, B, E, M, R & S	XI	Monthly Procurement Costs, confidential for 3 years.
Attachment Q, line 1 Load ISO Charges & Supply ISO Revenues	II.A.2 V.C	Utility Electric Price Forecasts; confidential for 3 years. LSE Total Energy Forecast; confidential for the front 3 years.
Attachment Q, line 2: Contract Costs (non-CTC)	II.B.4	Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years.
Attachment Q, line 3: 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.
Attachment Q, line 4: CAISO Misc. Costs	II.A.2	Utility Electric Price Forecasts; confidential for 3 years.
Attachment Q, line 5: Hedging Costs	I.A.4	Long-term Fuel (gas) Buying and Hedging Plans; confidential for 3 years.
Attachment Q, Line 6: GHG & Carrying Costs	D.14-10-033; D.16-08-024; D.17-05-035; D.17-09-023; Public Utilities Code Section 454.5(g).	Annual GHG emissions and associate costs are confidential pursuant to D.14-10-033 Attachment A. GHG emissions: Disclosure of GHG recorded and forecast GHG costs would allow market participants to know SDG&E's recorded and 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.

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. I will comply with the limitations on confidentiality specified in the Matrix for the type of data that is provided herewith.

6. The Protected Information cannot be provided in a form that is aggregated, partially redacted, or summarized and continue to provide the level of support to the Application as intended; however, SDG&E is certainly willing to work with the Commission regarding

possible aggregations if the Commission seeks to make any of the confidential information provided in the Testimony public.

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

Executed this 1st day of June 2023, at San Diego, California.

/s/ Joe Bautista
Joe Bautista
Senior Accountant II
San Diego Gas & Electric Company

ACRONYM GLOSSARY

AB	Assembly Bill
AL	Advice Letter
ASC 810	Accounting Standards Codification 810
CAISO	California Independent System Operator
CTC	Competition Transition Charge
CAM	Cost Allocation Mechanism
CARB	California Air Resources Board
CHP	Combined Heat & Power
CPUC	California Public Utilities Commission
CSGTBA	Community Solar Green Tariff Balancing Account
CUYAMACA	Cuyamaca Peak Energy Plant
D	Decision
DAC-SASH	Disadvantaged Community – Single-Family Solar Homes
DACSASHBA	Disadvantaged Community – Single-Family Solar Homes Balancing Account (DACSASHBA)
DESERT STAR	Desert Star Energy Center
ECC	Escondido Energy Center
ECR	Enhanced Community Renewables
ECRME&OMA	Enhanced Community Renewable ME&O Memorandum Account
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
GT	Green Tariff
GHG	Greenhouse Gas
GHGACMA	GHG Administrative Costs Memorandum Account
GHGCOEMA	GHG Customer Outreach and Education Memorandum Account
GTSRBA	Green Tariff Shared Renewable Balancing Account
GHGRBA	GHG Revenue Balancing Account
IE	Independent Evaluators
IEMA	Independent Evaluator Memorandum Account
LCMA	Litigation Cost Memorandum Account
LG	Local Generation
LGBA	Local Generating Balancing Account
OP	Ordering Paragraph
MIRAMAR I	Miramar Energy Facility I
MIRAMAR II	Miramar Energy Facility II
MWh	Megawatt hour
NERBA	New Environmental Regulatory Balancing Account
NGBA	Non-Fuel Generation Balancing Account
PABA	Portfolio Allocation Balancing Account
PALOMAR	Palomar Energy Center

PCIA	Power Charge Indifference Adjustment
PG&E	Pacific Gas & Electric Company
PPEC	Pio Pico Energy Center
PPP	Public Purpose Program
QFs	Qualifying Facilities
RPS	Renewables Portfolio Standard
RPSCMA	Renewable Portfolio Standard Cost Memorandum Account
SCE	Southern California Edison Company
SDG&E	San Diego Gas & Electric Company
SONGS	San Onofre Nuclear Generating Station
TCBA	Transition Cost Balancing Account
TMNBCBA	Tree Mortality Non-Bypassable Charge Balancing Account
UCSD	University of California San Diego
UOG	Utility-Owned Generation