

Application No.: A.21-06-XXX

Exhibit No.: _____

Witness: Sheri Miller

PREPARED DIRECT TESTIMONY OF
SHERI MILLER
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

REDACTED – PUBLIC VERSION

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



JUNE 1, 2021

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1 **PREPARED DIRECT TESTIMONY OF**
2 **SHERI MILLER**
3 **ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY**

4 **I. OVERVIEW AND PURPOSE**

5 This testimony presents San Diego Gas & Electric Company’s (“SDG&E”) accounting
6 procedure used to record the greenhouse gas (“GHG”) Compliance Instrument costs that are
7 described in the testimony of SDG&E witness Scott Lewis and also includes the required GHG
8 direct cost tables.

9 **II. WEIGHTED AVERAGE COST (“WAC”) CALCULATION**

10 Decision (“D.”) 14-10-033 provided the approved method of calculating the GHG
11 Compliance Instrument WAC. D-14-10-033 was later revised by D.14-10-055, D.15-01-024, D.19-
12 04-016, and most recently by D.21-05-004. SDG&E calculates the gas and electric WAC monthly
13 in accordance with the revised D.21-05-004 Attachment C. Attachment A of this testimony
14 contains the completed Template C-1 (the electric WAC calculation workpapers) for January
15 through December of 2020.

16 SDG&E values its purchased GHG compliance instruments on a monthly basis for the
17 current compliance period, using the WAC in accordance with D.21-05-004. The electric GHG
18 costs are then recorded in the appropriate balancing accounts based on actual GHG emissions
19 volumes and the current WAC price. More specifically, the direct GHG costs associated with
20 SDG&E’s conventional resources and contracts are calculated by multiplying the total monthly
21 GHG emissions volumes created by those resources’ energy generation with the WAC for each
22 month, which equals the direct GHG costs. These costs are recorded monthly as an expense in the
23 appropriate authorized cost recovery balancing accounts, and also as a liability to the California Air
24 and Resources Board (“CARB”) for carbon credits not yet submitted. If reported emission amounts

1 from previous months were revised, or if the WAC changes, the current month's expense will also
2 include an amount that reflects the true-up of costs resulting from the changes.

3 **III. GHG COST RECOVERY**

4 D.21-05-004, which modified and replaced D.19-04-016 Attachment A, clarified the
5 balancing account cost recovery process for GHG, and added new required Templates C-2 and D-2,
6 was approved on May 6, 2021. Pursuant to Findings of Fact ("FAF") 4 and 5 in this Decision,
7 SDG&E should record GHG costs in the same balancing accounts in which other costs related to
8 the same resources are recorded. In other words, SDG&E is not required to record all GHG costs in
9 the ERRA balancing account. Pursuant to Conclusions of Law ("COL") 5, SDG&E should use this
10 modified methodology in its ERRA Compliance application in 2021 for the 2020 Record Year. In
11 compliance with these requirements, SDG&E includes the new Template C-2 as Attachment B in
12 this testimony, which presents its 2020 GHG costs in the appropriate balancing accounts according
13 to the modified methodology.

14 GHG direct compliance costs recorded in record year 2020 were [REDACTED]
15 of which was recorded in the ERRA balancing account, and [REDACTED] in the PABA balancing
16 account. Attachment B of this testimony shows a summary of these transactions presented in
17 compliance with the D.21-05-004 methodology. These amounts include expense that was recorded
18 to true-up costs of prior months in the same GHG compliance period. Since the record year 2020
19 was closed at the time D.21-05-004 was approved, for any costs that were recorded in ERRA in
20 2020 but should be recorded in a different account, SDG&E will transfer the costs in 2021. These
21 costs are also presented in Attachment C of this testimony, which is the new required Template D-2,
22 lines 1-8 and 15-17.

1 **IV. LOCAL GENERATING BALANCING ACCOUNT (“LGBA”) RESOURCES**

2 The LGBA was approved in D.13-03-029 with the purpose of recording the revenues and
3 costs of generation where the Commission has determined that the resource is subject to a cost
4 allocation mechanism (“CAM”). SDG&E currently has contracts with three resources that are
5 approved for CAM recovery and have GHG expenses: Carlsbad Energy Center, Escondido Energy
6 Center, and Pio Pico Energy Center.

7 Pursuant to D.07-09-044, the costs of CAM resources are to be recovered on a net basis in
8 the CAM balancing account. The Decision mentions an auction process to determine the cost, and
9 in the absence of an auction, the costs are to be determined using the methodology in the Settlement
10 Agreement. The Settlement Agreement provides that unavoidable costs (associated with must-take
11 resources) shall be recorded in the CAM account using actual costs, and avoidable costs shall be
12 recorded in the CAM account using imputed costs. To comply with this Decision, SDG&E records
13 the costs of its CAM-eligible dispatchable resources using a model instead of actuals to calculate
14 net capacity costs.

15 Therefore, in compliance with D.07-09-044, SDG&E will include direct GHG costs
16 associated with its dispatchable CAM-eligible resources in the monthly imputed CAM net capacity
17 cost calculation, and the net cost shall be recorded in LGBA. SDG&E will record any difference
18 between these modeled costs of direct GHG and the actual costs of direct GHG in ERRA.

19 **V. CONCLUSION**

20 SDG&E’s recording of GHG expense in record year 2020 was consistent with the
21 calculations and reporting prescribed in revised D.21-05-004, as demonstrated by the testimony and
22 Attachments A, B, and C provided herein. Therefore, SDG&E requests that the Commission find
23 SDG&E in compliance with the requirements of D.21-05-004.

24 This concludes my prepared direct testimony.

1 **VI. QUALIFICATIONS**

2 My name is Sheri Miller. My business address is 8315 Century Park Court, San Diego, CA
3 92123. I am employed by SDG&E as a Principal Settlement Advisor in the Settlements & Systems
4 group in the Energy Supply organization. My responsibilities include reviewing ERRA testimony
5 and advising on regulatory and legislative matters that impact SDG&E's energy and gas
6 procurement settlements and cost recovery processes.

7 I joined SDG&E in October 2000, and since that time, I have held various positions at
8 SDG&E including Senior Accountant, Principal Accountant, and Settlements Manager. I have
9 experience with many aspects of SDG&E's accounting processes, including approving the gas and
10 electric commodity invoices and overseeing the reporting processes.

11 I received a Bachelor of Science degree in Accounting and a Master of Business
12 Administration from National University. I am also a Certified Public Accountant licensed in the
13 state of California.

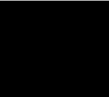
14 I have previously testified before the California Public Utilities Commission.

ATTACHMENT A

**SDG&E's 2020 MONTHLY ELECTRIC WAC
CALCULATION SPREADSHEET
TEMPLATE C-1**

CONFIDENTIAL GHG Data

Last Auction \$



ELECTRIC Portfolio: CP3 WAC Calculation

Month	Transaction/Activity Details							Inventory Emissions and \$		WAC Pricing (\$/MT)	Direct GHG Costs		True-Ups	Monthly BA Entry	True Up due to Prior Period Volumetric Adjustments			True Up due to Re-value of Cumulative Emissions		True Up due to Re-value of Surrendered Volumes			
Month	Transaction Date	Transaction Type	Quantity Pur/(Sales) (MT)	Purchase \$ (\$/MT)	Sales \$ (\$/MT)	Total Cost (\$)	Total Sales (\$)	Inventory Balance (\$)	Total Qty in Inventory (MT)	WAC (\$/MT)	Direct Monthly Emissions (MT)	WAC x Direct Emissions Qty (\$)	True-Up Value +/- (\$)	Monthly Balancing Account Entries (\$)	Prior Period True-Up (MT)	WAC x Prior Period True Up Qty (\$)	Cumulative Monthly Balancing Account Entries (\$)	Cumulative Emissions of Prior Months (MT)	(Current WAC-Prior Period WAC) x Cumulative Emissions Prior Months (\$)	Volumetric Surrender to ARB (MT)	Cumulative Volumetric Surrender to ARB (MT)	(Current WAC-Prior Period WAC) x Cumulative Surrender Qty (\$)	
Jan-18	1/1/2018																						
Jan-18	2/18/2015																						
Jan-18	5/21/2015																						
Jan-18	8/18/2015																						
Jan-18	11/17/2015																						
Jan-18	2/17/2016																						
Jan-18	5/18/2016																						
Jan-18	8/16/2016																						
Jan-18	11/15/2016																						
Jan-18	2/22/2017																						
Jan-18	5/16/2017																						
Jan-18	8/15/2017																						
Jan-18	11/14/2017																						
Jan-18	1/3/2018																						
Jan-18	1/31/2018																						
Feb-18	2/1/2018																						
Feb-18	2/21/2018																						
Feb-18	2/8/2018																						
Feb-18																							
Feb-18																							
Feb-18	2/28/2018																						
Mar-18	3/1/2018																						
Mar-18																							
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Mar-18	3/31/2018																						
Apr-18	4/1/2018																						
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Apr-18	4/30/2018																						
May-18	5/1/2018																						
May-18	5/15/2018																						
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May-18	5/31/2018																						
Jun-18	6/1/2018																						
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Jun-18	6/30/2018																						
Jul-18	7/1/2018																						
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Jul-18																							
Jul-18	7/31/2018																						
Aug-18	8/1/2018																						

CONFIDENTIAL GHG Data

Last Auction

ELECTRIC Portfolio: CP3 WAC Calculation

Month	Transaction/Activity Details						Inventory Emissions and \$		WAC Pricing (\$/MT)	Direct GHG Costs		True-Ups	Monthly BA Entry	True Up due to Prior Period Volumetric Adjustments			True Up due to Re-value of Cumulative Emissions		True Up due to Re-value of Surrendered Volumes				
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Aug-18	8/14/2018																						
Aug-18	8/30/2018																						
Aug-18	8/31/2018																						
Aug-18																							
Aug-18																							
Aug-18	8/31/2018																						
Sep-18	9/1/2018																						
Sep-18	9/10/2018																						
Sep-18																							
Sep-18																							
Sep-18																							
Sep-18																							
Sep-18	9/30/2018																						
Oct-18	10/1/2018																						
Oct-18	10/2/2018																						
Oct-18	10/24/2018																						
Oct-18	10/25/2018																						
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Oct-18	10/31/2018																						
Nov-18	11/2/2018																						
Nov-18	11/14/2018																						
Nov-18	11/29/2018																						
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Nov-18	11/30/2018																						
Dec-18	12/1/2018																						
Dec-18	12/18/2018																						
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Dec-18	12/31/2018																						
Jan-19	1/1/2019																						
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Jan-19	1/31/2019																						
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Feb-19	2/28/2019																						
Mar-19	3/1/2019																						
Mar-19	3/15/2019																						
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Mar-19	3/29/2019																						
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CONFIDENTIAL GHG Data

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ELECTRIC Portfolio: CP3 WAC Calculation

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Apr-19																							
Apr-19	4/30/2019																						
May-19	5/1/2019																						
May-19	5/14/2019																						
May-19	5/24/2019																						
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May-19	5/31/2019																						
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Jun-19	6/1/2019																						
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Sep-19	9/30/2019																						
Oct-19	10/1/2019																						
Oct-19	10/7/2019																						
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Oct-19	10/9/2019																						
Oct-19	10/10/2019																						
Oct-19	10/15/2019																						
Oct-19	10/17/2019																						
Oct-19	10/25/2019																						
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Nov-19	11/1/2019																						
Nov-19	11/19/2019																						
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Dec-19	12/1/2019																						
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Dec-19	12/31/2019																						

CONFIDENTIAL GHG Data

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ELECTRIC Portfolio: CP3 WAC Calculation

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Jan-20	1/1/2020																						
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Feb-20	2/1/2020																						
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Feb-20	2/29/2020																						
Mar-20	3/1/2020																						
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May-20	5/1/2020																						
May-20	5/20/2020																						
May-20	10/25/2018																						
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Jun-20	6/1/2020																						
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Aug-20	8/31/2020																						
Sep-20	9/1/2020																						
Sep-20	10/9/2019																						
Sep-20	9/22/2020																						
Sep-20	9/23/2020																						

CONFIDENTIAL GHG Data

Last Auction



ELECTRIC Portfolio: CP3 WAC Calculation

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Sep-20	9/22/2020																						
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Sep-20	9/30/2020																						
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Dec-20																							
Dec-20	12/31/2020																						

ATTACHMENT B

**SDG&E's 2020 GHG COST RECOVERY
TEMPLATE C-2**

Template C-2 The GHG Balancing Account Table is provided in this 2020 ERRA Compliance pursuant to A.13-08-002 Proposed Decision, OP 1 & 2. Decision modifying Decision D.19-04-016, Attachment A

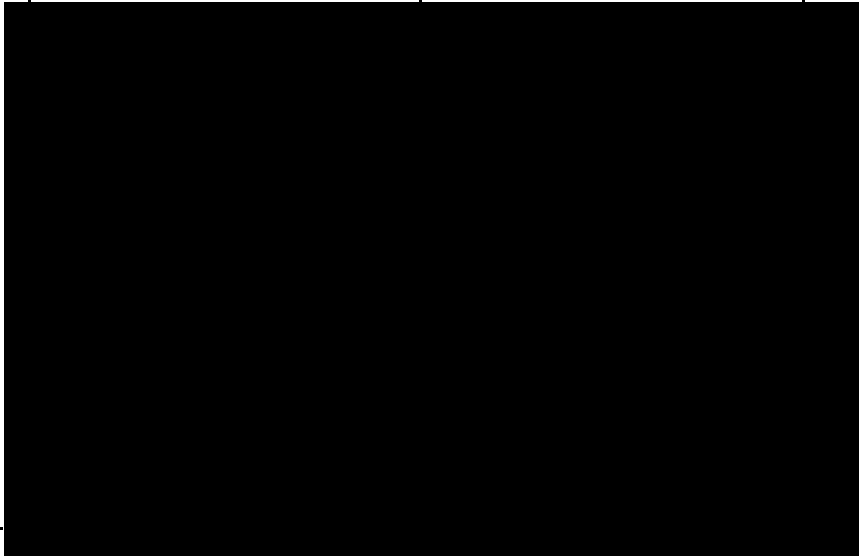
San Diego Gas & Electric				
DIRECT GHG COSTS 2020 (in millions)				
GHG Cost Category	ERRA	PABA	LGBA	Total
UOG				
Imported (out-of-state) UOG				
Tolling Contracts				
Total				

ATTACHMENT C

**SDG&E's 2019 & 2020 GHG COST
TEMPLATE D-2**

SUBMITTED WITH SDG&E's 2022 ERRR Forecast filing
Template D-2: Annual GHG Emissions and Associated Costs

Line	Description	2019		2020	
		Forecast	Recorded	Forecast	Recorded
1	Direct GHG Emissions (MTCO2e)				
2	Utility Owned Generation (UOG)				
3	Tolling Agreements				
4	Energy Imports (Specified)				
5	Energy imports (Unspecified)				
6	RPS Adjustment				
6.5	2013 Under-Reported True-Up (Section 95858 of C&T Regulation) ¹				
7	Qualifying Facility (QF) Contracts Contract with Financial Settlement				
8	Subtotal				
15	GHG Costs (\$)				
16	Direct GHG Costs ²				
16.5	Direct GHG Costs True-Up ³				
17	Direct GHG Costs - Financial Settlement				



CONFIDENTIAL INFORMATION

ATTACHMENT D

**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:

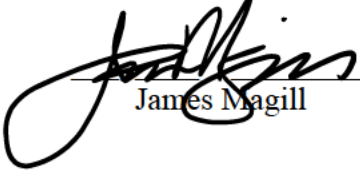
1. I am a Manager Settlements & Systems in the Electric and Fuel Procurement department for San Diego Gas & Electric Company (“SDG&E”). I have been delegated authority to sign this declaration by Miguel Romero, Vice President of Energy Supply. I have reviewed Sheri Miller’s Prepared Direct Testimony (“Testimony”) in support of SDG&E’s “Application ... for Approval (i) Contract Administration, Least Cost Dispatch and Power Procurement Activities in 2020, (ii) Costs Related to those Activities Recorded to the Energy Resource Recovery Account and Transition Cost Balancing Account in 2019 and (iii) Costs Recorded in Related Regulatory Accounts in 2019” (“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 1st day of June, 2021, at San Diego.


James Magill

ATTACHMENT D

**SDG&E Request for Confidentiality
on the following information in its Application for Approval of Its 2020
(i) Contract Administration, Least Cost Dispatch and Power
Procurement Activities in 2020, (ii) Costs Related to those Activities
Recorded to the Energy Resource Recovery Account, Transition Cost
Balancing Account, and Local Generating Balancing Account in 2020,
and (iii) Costs Recorded in Related Regulatory Accounts in 2020**

Location of Protected Information	Legal Authority	Narrative Justification
<p>Attachment A (Schedule C-1), calculation and values of monthly GHG WAC, inventory balances, emissions expense, purchases, sales, and surrendered GHG instruments.</p> <p>Attachment B (Schedule C-2), lines 9-12 GHG direct costs</p> <p>Attachment C (Schedule D-2), lines 1-17 GHG costs & emissions</p> <p>Testimony page SM-2, lines 14 & 15 GHG costs</p>	<p>D.14-10-033; D.16-08-024; D.17-05-035; D.17-09-023; Public Utilities Code Section 454.5(g).</p>	<p>GHG WAC calculations are confidential pursuant to D.14-10-033 Attachment A.</p> <p>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.</p>