

Application No.: A.22-06-XXX

Exhibit No.: _____

Witness: Amy Karazuba

PREPARED DIRECT TESTIMONY OF

AMY KARAZUBA

ON BEHALF OF

SAN DIEGO GAS & ELECTRIC COMPANY

PUBLIC VERSION

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



JUNE 1, 2021

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**PREPARED DIRECT TESTIMONY OF
AMY KARAZUBA
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY**

I. INTRODUCTION

The purpose of my prepared direct testimony is to address the recorded transactions and related cost recovery for San Diego Gas & Electric Company’s (“SDG&E”) Energy Resource Recovery Account (“ERRA”), Portfolio Allocation Balancing Account (“PABA”), Power Charge Indifference Adjustment (“PCIA”) Undercollection Balancing Account (“CAPBA”), Transition Cost Balancing Account (“TCBA”), and Local Generating Balancing Account (“LGBA”) during the record period of January 1, 2021 through December 31, 2021 (“Record Period”). The direct testimony of SDG&E witness Michelle Menvielle describes SDG&E’s electric procurement and commodity expenses recorded to ERRA, PABA, TCBA, and LGBA during the 2021 Record Period.

My prepared direct testimony also addresses entries recorded to twelve other ERRA-related accounts: the Assembly Bill (“AB”) 32 electric subaccount of the New Environmental Regulatory Balancing Account (“NERBA”), the Independent Evaluator Memorandum Account (“IEMA”), the Litigation Cost Memorandum Account (“LCMA”), the Green Tariff Marketing Education & Outreach Memorandum Account (“GTME&OMA”), the Green Tariff Shared Renewables Administrative Cost Memorandum Account (“GTSRACMA”), the Enhanced Community Renewable ME&O Memorandum Account (“ECRME&OMA”), the Green Tariff Shared Renewable Balancing Account (“GTSRBA”), the Tree Mortality Non-Bypassable Charge Balancing Account (“TMNBCBA”), the Disadvantaged Communities - Single Family Solar Homes (“DAC-SASH”) Balancing Account (“DACSASHBA”), the Disadvantaged Community-Green Tariff Balancing Account (“DACGTBA”), and the Community Solar Green Tariff Balancing Account (“CSGTBA”).

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 2021 (Attachment A), PABA
5 during 2021 (Attachment B), CAPBA during 2021 (Attachment C), TCBA during
6 2021 (Attachment D), and the LGBA during 2021 (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 2021 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 2021 were in
13 compliance with the Commission directives;
- 14 • Transactions recorded in the LCMA (Attachment H) during 2021 were in
15 compliance with the Commission’s directives;
- 16 • Transactions recorded in the GTME&OMA (Attachment I) during 2021 were
17 correctly stated and in compliance with the Commission’s directives;
- 18 • Transactions recorded in the GTSRACMA (Attachment J) during 2021 were
19 correctly stated and in compliance with the Commission’s directives;
- 20 • Transactions recorded in the ECRME&OMA (Attachment K) during 2021 were
21 correctly stated and in compliance with the Commission’s directives;
- 22 • With regard to the GTSRBA (Attachment L) for which there was activity in 2021
23 in the amount of \$1.388 million, SDG&E seeks confirmation that the transactions
24 in the GTSRBA are correctly stated and in compliance with Commission’s
25 directives, and that SDG&E may request recovery of the 2021 undercollected
26 activity of \$0.088 million in SDG&E’s next-filed ERRA Forecast Application for
27 2024, which will be filed on or about May 15, 2023;
- 28 • Transactions recorded in the TMNBCBA (Attachment M) during 2021 were
29 correctly stated and in compliance with the Commission’s directives, and are
30 recoverable;

- 1 • Transactions recorded in the DACSASHBA (Attachment N) during 2021 were
2 correctly stated and in compliance with the Commission directives;
- 3 • Transactions recorded in the DACGTBA (Attachment O) during 2021 were
4 correctly stated and in compliance with the Commission directives;
- 5 • Transactions recorded in the CSGTBA (Attachment P) during 2021 were
6 correctly stated and in compliance with the Commission directives;
- 7 • With regard to the LGBA, for which there is an undercollection activity in 2021
8 in the amount of [REDACTED] million, SDG&E seeks confirmation that the
9 transactions in the LGBA are correctly stated and in compliance with the
10 Commission’s directives and that the Commission authorizes SDG&E to recover
11 the undercollected 2021 activity from ratepayers in its next-filed ERRA Forecast
12 Application for 2024, which will be filed on or about May 15, 2023, if deemed
13 prudent at that time; and
- 14 • As to the AB 32 costs in NERBA, for which there is an overcollection activity in
15 2021 in the amount of \$(0.010) million, SDG&E is requesting confirmation that
16 the 2021 transactions in the AB 32 costs in NERBA are appropriate, correctly
17 stated, and that the Commission authorizes SDG&E to return the overcollected
18 2021 activity to ratepayers in the Annual Electric Regulatory Account Update
19 filing, which will be implemented in rates and amortized effective January 1
20 following the Commission’s approval of this Application.

21 Furthermore, my testimony provides a comparison of 2021 ERRA forecast versus actual
22 costs as well as comparison of 2021 versus 2020 recorded costs for both ERRA and PABA, with
23 explanations for variances 10% or greater. This information is provided herein to facilitate
24 analysis of the ERRA activity during 2021 and is found in Attachments Q - S.

25 **II. ERRA**

26 Pursuant to Decision (“D.”) 02-10-062 and D.02-12-074, the purpose of the ERRA is to
27 provide full recovery of SDG&E’s energy procurement costs associated with serving SDG&E’s
28 bundled service customers. SDG&E’s ERRA revenue requirement also includes the full

1 recovery of California Independent System Operator (“CAISO”) costs charged to SDG&E, such
2 as energy and ancillary services load charges, CAISO revenues from utility generation and
3 supply contracts, contract costs, CAISO-related costs, and hedging costs to serve SDG&E’s
4 bundled service customers. ERRA includes revenues from SDG&E’s Electric Energy
5 Commodity Cost (“EECC”) rate schedules (commodity revenue) adjusted to exclude non-fuel
6 generation revenues allocated to the NGBA and other Commission-approved regulatory
7 accounts.

8 On a monthly basis, ERRA compares the energy procurement costs described above with
9 the commodity revenue (excluding NGBA and other revenues). Interest is applied to any over-
10 or undercollection balance at the three-month Commercial Paper rate. SDG&E’s adopted ERRA
11 tariff describes the entries that are made to the account on a monthly basis.¹

12 The ERRA balance as of December 31, 2021 was zero. Attachment A summarizes the
13 monthly accounting entries recorded to ERRA from January 1 through December 31, 2021 used
14 to calculate the balance.

15 The 2021 activity in SDG&E’s ERRA, as detailed in Attachment A, is summarized in
16 Table 1 below:

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

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Table 1

	Under/(Over) Collection
December 31, 2020 ERRA Balance ²	\$124,160,177
Revenue	\$(675,282,651)
Expenses	\$817,714,772
Other – net ³	\$(266,682,520)
Interest	\$90,222
December 31, 2021 ERRA Balance	\$0

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

A. Monthly ERRA Report

Ordering Paragraph (“OP”) 19 of D.02-12-074 directed Pacific Gas & Electric Company (“PG&E”), Southern California Edison Company (“SCE”) and SDG&E to file a monthly report with the Commission’s Energy Division that summarizes monthly activity in the ERRA balancing account. The utilities were also directed to submit original source documents pertaining to such activities. D.07-04-020 at Finding of Fact 1 modified this requirement to allow SDG&E to provide only a breakdown of costs recorded to ERRA in the monthly filings and make the supporting documentation available to Commission staff and interested parties upon request. The modified reporting requirement was effective with the April 2007 report. SDG&E submitted the monthly reports to Energy Division and interested parties for all twelve months of 2021.

² The 2020 beginning balance is referenced in Attachment A.

³ The “Other-net” category includes carrying costs related to hedging, transfers from IEMA, transfers to PABA, and a small 2019 ERRA Compliance disallowance adjustment per D.21-07-018, OP 4.

1 **III. PABA**

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

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

12 The balance in the PABA as of December 31, 2021 was a \$109.228 million
13 undercollection as shown in Table 2 below, as well as in Attachment B, which provides a
14 monthly summary of the accounting entries recorded to the PABA during 2021. Accordingly,
15 SDG&E requests confirmation that transactions recorded in 2021 in the PABA are correctly
16 stated and in compliance with the Commission’s directives.

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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

Table 2

	Under/(Over) Collection
December 31, 2020 PABA Balance	\$43,741,812
Revenue	\$(611,532,135)
CAPBA Amortization (see section IV)	2,726,109
Expenses	\$416,314,559
Interest	\$38,752
Rounding/Transfers from/to ERRRA	\$257,938,649
December 31, 2021 PABA Balance	\$109,227,746

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3 **IV. CAPBA**

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

11 Subsequently, D.21-05-030 removed the PCIA cap and trigger mechanisms effective as
12 of May 24, 2021. SDG&E was required to implement the removal of the PCIA cap in rates
13 effective January 1, 2022.⁷ For PCIA vintages that were capped during 2021, the balance of the
14 CAPBA undercollection that was previously paid by bundled customers will be collected from
15 departing load customers through PCIA rate adders and returned to bundled customers.

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 The balance in the CAPBA as of December 31, 2021 was a \$6.2 million undercollection
2 as shown in Table 3 below, as well as in Attachment C, which provides a monthly summary of
3 the accounting entries recorded to the CAPBA during 2021. Accordingly, SDG&E requests
4 confirmation that transactions recorded in 2021 in the CAPBA are correctly stated and in
5 compliance with the Commission's directives.

6 **Table 3**

	Under/(Over) Collection
December 31, 2020 CAPBA Balance	\$0
Revenue	\$(2,726,109)
Expenses	\$0
Interest	\$4,708
Rounding/Transfer to ERRA	\$8,921,811
December 31, 2021 CAPBA Balance	\$6,200,410

7
8 **V. TCBA**

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

14 The TCBA records the eligible above-market power costs and the revenues received from
15 SDG&E's Competition Transition Charge ("CTC") rate. For 2021, the market benchmark of
16 [REDACTED] MWh⁹ was used to calculate the above-market portion of AB 1890-eligible transition

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

⁹ [REDACTED]

1 costs. On a monthly basis, the TCBA compares the above-market power costs with the revenue
2 from the CTC rate component. Interest is applied to any over- or undercollection balance at the
3 three-month Commercial Paper rate.

4 The balance in the TCBA as of December 31, 2021 was a \$12.996 million
5 undercollection¹⁰ Attachment D provides a monthly summary of the entries to the TCBA during
6 2021. Table 4 below summarizes the 2021 activity and shows the calculation of the
7 undercollection. Recovery of approved TCBA balances is not addressed in this Compliance
8 filing, but in the Annual Electric Regulatory Account Update filing.

9 **Table 4**

	Under/(Over) Collection
December 31, 2020 TCBA Balance	\$3,591,898
Revenue	\$(13,037,603)
Expenses	\$22,435,869
Interest	\$5,601
December 31, 2021 TCBA Balance	\$12,995,765

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

13 **VI. LGBA**

14 The LGBA was authorized by D.13-03-029. The purpose of the LGBA is to record the
15 revenues and costs of contracts where the Commission has determined that the resource is

¹⁰ The forecasted 2021 year-end undercollected balance of \$9.6 million was approved in Advice Letter ("AL") 3881-E on November 29, 2021 for amortization in rates effective January 1, 2022.

1 subject to the cost allocation mechanism (“CAM”). In 2021, the contracts included in the LGBA
 2 were:

3 **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
AMS ES	Canceled
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

4 The LGBA tariff states that “The balance in the LGBA will be addressed in the
 5 Company’s ERRA proceeding or in another proceeding deemed appropriate by the
 6 Commission.”¹¹ Accordingly, SDG&E requests confirmation that transactions recorded in 2021
 7 in the LGBA are in compliance with the Commission’s directives.
 8

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.

The balance in the LGBA as of December 31, 2021 was a \$() million overcollection 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 2021.

Table 6

	Under/(Over) Collection

In summary, SDG&E requests confirmation that (a) its transactions recorded in 2021 in the LGBA are in compliance with Commission directives and are recoverable; and (b) SDG&E shall request authorization from the Commission to collect the undercollected 2021 recorded activity of million in its 2023 ERRA Forecast Application if it deems the request prudent at that time.

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, 2021, the beginning balance in the AB 32 electric subaccount in NERBA was a \$0.809 million undercollection. Revenues in 2021 were \$(0.323) million, expenses totaled \$0.313 million, and interest of five hundred and twenty-six dollars was booked in 2021 as shown in Attachment F. The resulting

1 December 31, 2021 balance in the AB 32 electric subaccount in NERBA was approximately a
2 \$0.799 million undercollection. SDG&E is requesting confirmation that the 2021 transactions
3 recorded in the AB 32 electric subaccount in NERBA are appropriate and correctly stated in
4 accordance with Commission directives, and that the Commission authorize SDG&E to include
5 the activity of \$(0.010) million overcollection in rates in the Annual Electric Regulatory Account
6 Update filing, which will be implemented in rates and amortized effective January 1 following
7 the Commission's approval of this Application.

8 **VIII. IEMA**

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

13 D.11-10-029, which approved Phase 1 of SDG&E's 2009 ERRR Compliance Filing,
14 granted authority for SDG&E to update its IEMA tariff disposition to allow it to transfer the
15 balance in the IEMA to ERRR on an annual basis.¹² In compliance with D.11-10-029, SDG&E
16 transferred the IEMA 2021 undercollection balance of \$0.200 million as shown in line 66 of
17 Attachment A as well as in line 15 of Attachment G. The transfers from IEMA to ERRR are
18 also included in the "Other-net" category of Table 1 above.

19 In this Proceeding, SDG&E requests that the Commission find the amounts transferred
20 from IEMA to ERRR in 2021 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 2021 for review in
8 Attachment H.

9 At this time, SDG&E is not requesting recovery of the December 31, 2021
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 2021 LCMA transactions. As of January 1, 2021, the beginning
13 balance in the LCMA was an undercollection of approximately \$0.264 million. Litigation
14 expenses totaled \$0.965 million, and interest of approximately five hundred dollars was booked
15 in 2021. Thus, the balance in the LCMA as of December 31, 2021 was an undercollection of
16 \$1.23 million. Once SDG&E has closed all LCMA related litigation, SDG&E will evaluate and
17 execute next steps.

18 **X. GTME&OMA**

19 Pursuant to D.15-01-051, the purpose of the GTME&OMA is to record the difference
20 between the revenues collected through the GT-ME&O Charge and the initial and ongoing
21 incremental ME&O costs incurred to implement the Green Tariff Shared Renewables Program
22 ("GTSRP"). The GTSRP consists of both a Green Tariff ("GT") option and an Enhanced
23 Community Renewables option. ME&O costs for the GT option are recorded in the
24 GTME&OMA.

1 In 2021, the GTME&OMA had a beginning balance of \$0.025 million undercollection.
2 Revenues in 2021 were \$(0.138) million, expenses and interest totaled \$0.041 million, and the
3 ending balance was \$(0.072) million overcollection as shown in Attachment I. SDG&E requests
4 confirmation that the transactions recorded in the GTME&OMA are correctly stated and in
5 accordance with the Commission's directives.

6 **XI. GTSRACMA**

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

10 In 2021, the GTSRACMA had current activity and interest of \$0.034 million, and the
11 ending balance was \$1.533 million, as shown in Attachment J. SDG&E requests confirmation
12 that the transactions recorded in the GTSRACMA are correctly stated and in compliance with
13 Commission directives.

14 **XII. ECRME&OMA**

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

20 In 2021, the ECRME&OMA had no current activity or interest, and the ending balance
21 was \$0.003 million as shown in Attachment K. SDG&E requests confirmation that the
22 transactions recorded in the ECRME&OMA are appropriate and correctly stated in compliance
23 with the Commission's directives.

1 **XIII. GTSRBA**

2 Per D.15-01-051, SDG&E established the GTSRBA¹³ to record the difference between
3 the revenues collected from individual customers electing to participate in the GTSR program
4 and the incremental costs incurred to serve customers participating in that program. The GTSR
5 program consists of both a GT component and an Enhanced Community Renewables (“ECR”)
6 component which are recorded in separate subaccounts with the GTSRBA. The GTSRBA tariff
7 states that “The balance in the GTSRBA will be addressed in SDG&E’s annual Energy Resource
8 Recovery Account (ERRA) Forecast proceeding or in a separate application deemed appropriate
9 by the Commission.”¹⁴ In 2021, GTSRBA had current activity and interest of \$0.088 million
10 undercollection, as shown in Attachment L. Accordingly, SDG&E requests confirmation that
11 the transactions recorded in the GTSRBA are correctly stated and in compliance with the
12 Commission’s directives. Once approved, SDG&E shall request recovery of the December 31,
13 2021 undercollected activity of \$0.088 million in its 2024 ERRA Forecast Application.

14 **XIV. TMNBCBA**

15 Per D.18-12-003, SDG&E filed AL 3343-E-B¹⁵ to establish the TMNBCBA to record the
16 tree mortality related procurement costs. As noted in D.18-12-003, Ordering Paragraph (“OP”)
17 9, the TMNBCBA cost will be recovered through the public purpose program (“PPP”) charge.

¹³ See AL 2889-E, approved June 23, 2016 and effective May 28, 2016.

¹⁴ See SDG&E Electric Tariffs, Preliminary Statements at Revised Cal. P.U.C. Sheet No. 28265-E, available at https://www.sdge.com/sites/default/files/elec_elec-prelim_gtsrba.pdf.

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.

1 The TMNBC tariff states that “The balance in the TMNBC will be addressed in
2 SDG&E’s Annual Electric Public Purpose Program Account Update filing or in another
3 proceeding deemed appropriate by the Commission.¹⁶

4 In 2021, the TMNBCBA had current activity and interest of [REDACTED] million
5 overcollection. The ending balance for the TMNBCBA as of December 31, 2020 was a \$14.163
6 million undercollection and the ending balance as of December 31, 2021 was a [REDACTED] million
7 undercollection as shown in Attachment M. SDG&E requests confirmation that the transactions
8 recorded in 2021 in the TMNBCBA of [REDACTED] million are correctly stated and in compliance
9 with the Commission’s directives, and that the Commission authorize SDG&E to include the
10 [REDACTED] million overcollection in rates in the Annual Electric Public Purpose Program Account
11 Update filing, submitted on or about October 2023, which will be implemented in rates and
12 amortized effective January 1 following the Commission’s approval of this Application.

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

14 Pursuant to Ordering Paragraph (OP) 8 of Decision (D.) 18-06-027 issued on June 22,
15 2018, AL 3410-E-A¹⁷ established the Disadvantaged Community – Single-Family Solar Homes
16 (DAC-SASH) Balancing Account (DACSASHBA), and AL 3253-E-B¹⁸ established the
17 Disadvantaged Community-Green Tariff Balancing Account (DACGTBA) and Community
18 Solar Green Tariff Balancing Account (CSGTBA).

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

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 **A. DACSASHBA**

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

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

11 In 2021, the DACSASHBA had current GHGRBA transfers, activity and interest of
12 \$(1.839) million, and the December 31, 2021 ending balance was a \$(3.489) million
13 overcollection as shown in Attachment N. SDG&E requests confirmation that the transactions
14 recorded in the DACSASHBA are correctly stated and in compliance with the Commission’s
15 directives.

16 **B. DACGTBA**

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

23 In 2021, the DACGTBA had current GHGRBA transfers and interest of \$0.057 million,
24 and the December 31, 2021 ending balance was a \$(2.943) million overcollection, as shown in

1 Attachment O. SDG&E requests confirmation that the transactions recorded in the DACGTBA
2 are appropriate and correctly stated in accordance with Commission directives.

3 **C. CSGTBA**

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

11 In 2021, the CSGTBA had current GHGRBA transfers and interest of \$0.058, and the
12 December 31, 2021 ending balance was \$(1.585) million overcollection as shown in Attachment
13 P. SDG&E requests confirmation that the transactions recorded in the CSGTBA are correctly
14 stated and in compliance with the Commission’s directives.

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

16 As ordered in D.10-02-018, OP 4, “San Diego Gas & Electric Company shall conduct
17 and complete an audit of its Energy Resource Recovery Account at least once every four years
18 with the first audit to be for the 2009 or 2010 record year.” Accordingly, in the latter half of
19 2022, Sempra Energy Audit Services will be conducting its audit of ERRA for record year 2021.

20 **XVII. CONCLUSION**

- 21 • As directed in D.02-10-062 and D.02-12-074, SDG&E seeks approval of the
22 entries and calculations in its ERRA for the period January 1, 2021 through
23 December 31, 2021 and requests that the Commission find these entries and
24 calculations correctly stated and in compliance with the Commission’s directives,
25 and recoverable.

- 1 • As directed in D.18-10-019, SDG&E seeks approval of the entries recorded to the
2 PABA for the period January 1, 2021 through December 31, 2021 and requests
3 that the Commission find these entries and calculations correctly stated and in
4 compliance with the Commission’s directives, and recoverable.
- 5 • As directed in D.18-10-019, SDG&E seeks approval of the entries recorded to the
6 CAPBA for the period January 1, 2021 through December 31, 2021 and requests
7 that the Commission find these entries and calculations correctly stated and in
8 compliance with the Commission’s directives, and recoverable.
- 9 • As directed in D.06-12-019, SDG&E seeks approval of the entries recorded to the
10 TCBA for the period January 1, 2021 through December 31, 2021 and requests
11 that the Commission find these entries and calculations correctly stated and in
12 compliance with the Commission’s directives, and recoverable.
- 13 • In accordance with D.13-03-029 and AL 2499-E, SDG&E seeks approval of the
14 entries recorded to the LGBA for the period January 1, 2021 through
15 December 31, 2021, and requests that the Commission find these entries and
16 calculations correctly stated and in compliance with the Commission’s directives,
17 and recoverable. SDG&E is requesting authorization from the Commission to
18 recover the undercollected 2021 recorded activity of [REDACTED] million in its 2024
19 ERRA Forecast Application for recovery, which will be filed on May 15, 2023.
- 20 • SDG&E requests that the Commission find the 2021 entries in the AB 32 electric
21 subaccount in NERBA to be correctly stated and in compliance with the
22 Commission’s directives. SDG&E is requesting authorization to include the 2021
23 activity of \$(0.010) million overcollection in the Annual Electric Regulatory
24 Account Update filing, which will be implemented in rates and amortized
25 effective January 1 following the Commission’s approval of this Application.
- 26 • SDG&E requests that the Commission find the balance transfer to ERRA of 2021
27 IEMA activity in compliance with the Commission’s directives.
- 28 • SDG&E requests that the Commission find the entries in the LCMA for 2021 to
29 be correctly stated and in compliance with the Commission’s directives.

- 1 • SDG&E requests that the Commission find the entries in the GTME&OMA as of
2 December 31, 2021 to be correctly stated and in compliance with the
3 Commission’s directives.
- 4 • SDG&E requests that the Commission find the entries in the GTSRACMA as of
5 December 31, 2021 to be correctly stated and in compliance with the
6 Commission’s directives.
- 7 • SDG&E requests that the Commission find the entries in the ECRME&OMA as
8 of December 31, 2021 to be correctly stated and in compliance with the
9 Commission’s directives.
- 10 • SDG&E requests that the Commission find the entries in the GTSRBA as of
11 December 31, 2021 to be correctly stated and in compliance with the
12 Commission’s directives. Once approved, SDG&E shall request recovery of the
13 2021 undercollected activity of \$0.088 million in the next ERRA Forecast
14 Application, for recovery, which will be filed on or about May 15, 2023.
- 15 • As directed in D.18-12-003, SDG&E seeks approval of the entries recorded to the
16 TMNBCBA for the period January 1, 2021 through December 31, 2021 and
17 requests that the Commission find these entries and calculations correctly stated
18 and in compliance with the Commission’s directives, and recoverable. SDG&E is
19 requesting authorization to include the 2021 activity of [REDACTED] million
20 overcollection in the Annual Electric Public Purpose Program Account Update
21 filing, submitted on or about October 2022, which will be implemented in rates
22 and amortized effective January 1 following the Commission’s approval of this
23 Application.
- 24 • Finally, SDG&E requests that the Commission find the entries in DACSASHBA,
25 DACGTBA, and CSGTBA as of December 31, 2021 to be correctly stated and in
26 compliance with the Commission’s directives.

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

30 This concludes my prepared direct testimony.

1 **XVIII. QUALIFICATIONS**

2 My name is Amy Karazuba. I am employed by SDG&E as the Validation & Analysis
3 Manager in the Settlements & Systems Department. My business address is 8315 Century Park
4 Court, San Diego, California 92123. My current responsibilities include approving the gas and
5 electric commodity invoices and overseeing the reporting processes. I began working in
6 Settlements & Systems as the Validation & Analysis Manager in April 2022.

7 I joined SDG&E in December 2005, holding various positions including Regulatory Case
8 Manager III, Policy & Proceedings; Supervisor, Financial & Business Planning as well as
9 Principal Accountant, Sempra Energy Utilities Compliance.

10 I graduated from Syracuse University with a Bachelor of Science in Accounting. I'm also
11 a licensed California CPA (inactive # 80163).

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

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

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

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	PPA1	Jun-21	Jul-21	Aug-21	Sep-21	PPA2/3/4	Oct-21	PPA5	Nov-21	PPA6	Dec-21	Total 2021
Beginning Balance	-																
REVENUES																	
Commodity Revenue (Including Bill Protection)	(24 879 770)	(28 691 733)	(41 193 423)	(44 047 214)	(46 219 516)		(78 234 736)	(97 547 960)	(100 600 309)	(111 439 052)		(88 557 725)	1 419 055	(64 452 974)	111 668	(36 446 193)	(760 779 882)
DA & CCA PCIA Revenue - DF & D5	(3)	(4)	(10)									(45 760)		(47 610)	1 366 576		(17)
GT PCIA Revenue - DS & DI	(290 510)	(271 450)	(320 587)	(83 746)	(66 280)		(49 131)	(62 783)	(65 835)	(62 884)							-
Energy Incentives (Including Peak Time Rebate)																	-
Net Energy Metering	4 238 683	4 528 700	4 734 358	250 150	289 943		568 989	249 512	343 838	495 558		759 903		978 384		1 067 397	18 505 415
Total ERRA Revenues	(20,931,600)	(24,434,487)	(36,779,662)	(43,880,810)	(45,995,853)	-	(77,714,878)	(97,361,231)	(100,322,306)	(111,006,378)	-	(87,843,582)	1,419,055	(63,522,200)	1,478,244	(35,378,796)	(742,274,484)
Less: FF&U	250 919	291 934	439 430	526 024	551 378		931 611	1 167 123	1 202 619	1 330 695		1 053 030	(17 011)	761 476	(17 699)	424 105	8 895 634
ERRA Revenues	(20,680,681)	(24,142,553)	(36,340,232)	(43,354,786)	(45,444,475)	-	(76,783,267)	(96,194,108)	(99,119,687)	(109,675,683)	-	(86,790,552)	1,402,044	(62,760,724)	1,460,545	(34,954,691)	(733,378,850)
Other																	
NGBA Revenue	4 918 817	6 574 982	7 940 219	7 018 021	7 233 788		8 131 907	7 065 816	7 028 295	7 943 118		6 268 627		6 040 121		6 544 605	82 708 316
MMMA Revenue	71 460	87 448	100 509	88 836	91 567		102 936	89 441	88 966	100 546		79 350		76 457		82 843	1 060 357
WRMA Revenue	369 209	169 430															538 639
DRGBA Revenue	79 000	67 917	67 917	67 917	67 917		67 917	67 917	67 917	67 917		67 917		67 917		67 913	826 083
GRCMA Amort	(1 632 838)	(1 650 660)	(1 650 660)	(1 650 660)	(1 650 660)		(1 650 660)	(1 650 660)	(1 650 660)	(1 650 660)		(1 650 660)		(1 650 660)		(1 650 655)	(19 790 093)
TCIA Amort	(603 925)	(603 925)	(603 925)	(603 925)	(603 925)		(603 925)	(603 925)	(603 925)	(603 925)		(603 925)		(603 925)		(603 928)	(7 247 103)
Other Subtotal	3 201 723	4 645 192	5 854 060	4 920 189	5 138 687	-	6 048 175	4 968 588	4 930 593	5 856 995	-	4 161 308	-	3 929 910	-	4 440 778	58 096 199
Net ERRA Revenues	(17,478,958)	(19,497,361)	(30,486,172)	(38,434,597)	(40,305,788)	-	(70,735,092)	(91,225,520)	(94,189,094)	(103,818,688)	-	(82,629,244)	1,402,044	(58,830,814)	1,460,545	(30,513,913)	(675,282,651)
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	1 868	1 478	1 227	1 262	948		795	807	998	1 032		1 071		1 176		1 558	14 220
FF&U Adjustment	-	-	-	-	-		-	-	-	-		-		-		-	-
Charging Station Adjustment	-	-	-	-	-		-	-	-	-		-		-		-	-
Total Miscellaneous	1,868	1,478	1,227	1,262	948	-	795	807	998	1,032	-	1,071	-	1,176	-	1,558	14,220
Net Current Month Under / (Over) Collection	22,699,541	68,248,232	18,975,641	40,689,444	(13,220,997)	(8,422,568)	3,703,143	32,725,545	(19,190,405)	(6,240,694)	2,693,360	(10,969,132)	1,402,044	(28,518,052)	1,460,545	36,410,693	142,446,341
Interest Rate	0.13%	0.10%	0.08%	0.08%	0.06%		0.05%	0.05%	0.06%	0.06%		0.06%		0.06%		0.08%	
Current Month Interest	14 680	15 083	6 698	8 687	7 202		(10 798)	5 453	6 212	7 156	221	6 860	197	5 944	548	8 286	90 220
Rounding			1	(1)												2	-2
CURRENT BALANCE	22,714,221	68,263,315	18,982,340	40,698,130	(13,213,795)	(8,433,366)	3,708,596	32,731,757	(19,182,614)	(6,233,538)	2,693,581	(10,962,272)	1,402,242	(28,512,108)	1,461,093	36,418,981	142,536,563
Disallowance																	
RPCMA Transfer																	
IEMA Transfer																	
DPBA Transfer																	
PA&A Transfer																	
Ending Balance	146 874 398	90 977 536	109 959 876	150 658 007	137 444 212	129 010 846	132 719 442	165 415 163	146 232 549	139 999 011	142 692 592	131 730 320	133 132 561	104 620 453	106 081 546	(0)	(0)

ATTACHMENT B
PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) –
SUMMARY

(CONFIDENTIAL)

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

	Jan-21	1-Feb	1-Mar	1-Apr	1-May	1-Jun	1-Jul	PPA1	1-Aug	1-Sep	PPA2	1-Oct	1-Nov	PPA3	1-Dec	Total
Beginning Balance	\$ 43 741 812	\$ 7 820 737	\$ 98 293 497	\$ 103 399 887	\$ 109 960 114	\$ 155 938 379	\$ 150 808 338	\$ 93 657 394	\$ 89 889 046	\$ 69 349 151	\$ 20 531 629	\$ 18 735 058	\$ 3 930 847	\$ 5 777 111	\$ 4 426 345	\$ 43 741 812
Revenue (Fuel)																
PCIA Revenue - CCA	(158 376)	(152 876)	(172 743)	(500 816)	(560 460)	(2 153 761)	(9 536 739)		(13 125 555)	(14 587 500)		(12 935 170)	(11 578 287)		(12 383 187)	(77 845 470)
PCIA Revenue - DA	(1 530 894)	(1 915 341)	(2 327 904)	(2 447 565)	(2 474 631)	(2 838 446)	(2 791 407)		(2 939 918)	(4 334 615)		(3 284 651)	(3 062 571)		(3 305 712)	(33 153 655)
PCIA Revenue - Bundled	(61 455 676)	(56 429 881)	(47 200 407)	(37 845 758)	(39 030 312)	(43 902 912)	(38 126 636)		(37 920 745)	(42 863 576)		(33 835 290)	(32 598 392)		(35 310 650)	(506 520 235)
PCIA Revenue - GT	0	0	0	0	0	0	0		0	0		0	0	(1 366 576)	(61 523)	(1 428 099)
Total PCIA Revenue	(63 144 947)	(58 498 098)	(49 701 055)	(40 794 139)	(42 065 402)	(48 895 119)	(50 454 781)	0	(53 986 218)	(61 785 691)	0	(50 055 111)	(47 239 250)	(1 366 576)	(50 961 071)	(618 947 460)
Less: FFU	756 954	698 914	593 810	489 022	504 261	586 133	604 829		647 163	740 659		600 038	566 283	16 360	610 899	7 415 325
Total PCIA Revenue (net FFU)	(62 387 993)	(57 799 184)	(49 107 245)	(40 305 117)	(41 561 141)	(48 308 986)	(49 849 952)	0	(53 339 055)	(61 045 032)	0	(49 455 073)	(46 672 967)	(1 350 216)	(50 350 172)	(611 532 135)
Amortization																
CAPBA Amortization	0	203 448	292 208	247 828	247 828	247 828	247 828		247 828	247 828		247 828	247 828	0	247 828	2 726 109
Total Amortization	0	203 448	292 208	247 828	247 828	247 828	247 828	0	247 828	247 828	0	247 828	247 828	0	247 828	2 726 109
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	35 385 452	23 909 071	53 914 703	46 610 403	87 284 930	42 924 711	(7 553 889)	(3 767 604)	32 547 355	11 977 435	(1 796 068)	34 402 468	48 271 159	0	12 204 433	416 314 559
Current Month Activity	(27 002 541)	(33 686 665)	5 099 664	6 553 114	45 971 617	(5 136 448)	(57 156 013)	(3 767 604)	(20 543 873)	(48 819 768)	(1 796 068)	(14 804 778)	1 846 021	(1 350 216)	(37 897 911)	(192 491 468)
Interest Rate:	0.13%	0.10%	0.08%	0.08%	0.06%	0.05%	0.05%		0.06%	0.06%		0.06%	0.06%		0.08%	
Current Month Interest	3 277	(752)	6 723	7 112	6 647	6 407	5 067	(744)	3 980	2 245	(503)	567	242	(548)	(968)	38 752
Current Activity and Interest	(26 999 264)	(33 687 417)	5 106 387	6 560 226	45 978 264	(5 130 041)	(57 150 946)	(3 768 348)	(20 539 893)	(48 817 523)	(1 796 571)	(14 804 211)	1 846 263	(1 350 764)	(37 898 879)	(192 452 717)
Rounding/Transfer	(8 921 811)	124 160 177	3	1	1		2		(2)	1			1	(2)	142 700 280	257 938 651
CAPBA Trans Funding CAP for DL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20 133 353	20 133 353
CAPBA Trans Exceeding CAP for DL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(20 133 353)	(20 133 353)
Ending Balance	7 820 737	98 293 497	103 399 887	109 960 114	155 938 379	150 808 338	93 657 394	89 889 046	69 349 151	20 531 629	18 735 058	3 930 847	5 777 111	4 426 345	109 227 746	109 227 746

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

		2021												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	-	8,921,811	8,719,096	8,427,456	8,180,181	7,932,756	7,685,253	7,437,740	7,190,277	6,942,802	6,695,316	6,447,816	-
Revenues	CAPBA - 2009 Exceeding CAP for DL	48,146	44,624	-	-	-	-	-	-	-	-	-	-	92,770
	CAPBA - 2010 Exceeding CAP for DL	156,849	145,377	-	-	-	-	-	-	-	-	-	-	302,225
	CAPBA - 2011 Exceeding CAP for DL	233,136	216,084	31,605	31,188	31,730	33,567	37,200	37,909	41,625	37,158	34,027	34,402	799,632
	CAPBA - 2012 Exceeding CAP for DL	6,258	5,800	738	728	741	784	869	885	972	868	795	803	20,242
	CAPBA - 2014 Exceeding CAP for DL	83	77	-	-	-	-	-	-	-	-	-	-	160
	CAPBA - 2015 Exceeding CAP for DL	264,457	245,114	38,005	37,503	38,155	40,364	44,732	45,585	50,054	44,682	40,916	41,368	930,934
	CAPBA - 2017 Exceeding CAP for DL	97,562	90,426	73,933	72,956	74,226	78,523	87,020	88,680	97,372	86,922	79,597	80,476	1,007,693
	CAPBA - 2018 Exceeding CAP for DL	4,272	3,960	89,239	88,061	89,593	94,780	105,036	107,040	117,532	104,918	96,077	97,138	997,646
	CAPBA - 2019 Exceeding CAP for DL	-	-	32	32	32	34	38	38	42	38	35	35	356
	CAPBA - 2020 Exceeding CAP for DL	-	-	467,495	461,319	469,347	496,520	550,248	560,747	615,710	549,630	503,313	508,871	5,183,200
	CAPBA - 2020 Exceeding CAP for DL Trigger	-	-	1,079,850	1,079,850	1,079,850	1,079,850	1,079,850	1,079,850	1,079,850	1,079,850	1,079,850	1,079,850	10,798,496
	CAPBA - 2009 Funding CAP for DL	(48,146)	(44,624)	-	-	-	-	-	-	-	-	-	-	(92,770)
	CAPBA - 2010 Funding CAP for DL	(156,849)	(145,377)	-	-	-	-	-	-	-	-	-	-	(302,225)
	CAPBA - 2011 Funding CAP for DL	(233,136)	(216,084)	(31,605)	(31,188)	(31,730)	(33,567)	(37,200)	(37,909)	(41,625)	(37,158)	(34,027)	(34,402)	(799,632)
	CAPBA - 2012 Funding CAP for DL	(6,258)	(5,800)	(738)	(728)	(741)	(784)	(869)	(885)	(972)	(868)	(795)	(803)	(20,242)
	CAPBA - 2014 Funding CAP for DL	(83)	(77)	-	-	-	-	-	-	-	-	-	-	(160)
	CAPBA - 2015 Funding CAP for DL	(264,457)	(245,114)	(38,005)	(37,503)	(38,155)	(40,364)	(44,732)	(45,585)	(50,054)	(44,682)	(40,916)	(41,368)	(930,934)
	CAPBA - 2017 Funding CAP for DL	(97,562)	(90,426)	(73,933)	(72,956)	(74,226)	(78,523)	(87,020)	(88,680)	(97,372)	(86,922)	(79,597)	(80,476)	(1,007,693)
	CAPBA - 2018 Funding CAP for DL	(4,272)	(3,960)	(89,239)	(88,061)	(89,593)	(94,780)	(105,036)	(107,040)	(117,532)	(104,918)	(96,077)	(97,138)	(997,646)
	CAPBA - 2019 Funding CAP for DL	-	-	(32)	(32)	(32)	(34)	(38)	(38)	(42)	(38)	(35)	(35)	(356)
	CAPBA - 2020 Funding CAP for DL	-	-	(467,495)	(461,319)	(469,347)	(496,520)	(550,248)	(560,747)	(615,710)	(549,630)	(503,313)	(508,871)	(5,183,200)
	CAPBA - 2020 Funding CAP for DL Trigger	-	-	(1,079,850)	(1,079,850)	(1,079,850)	(1,079,850)	(1,079,850)	(1,079,850)	(1,079,850)	(1,079,850)	(1,079,850)	(1,079,850)	(10,798,496)
Amortization	CAPBA - 2009 DL 2020 Amortization	-	(12,081)	(17,352)	(14,717)	(14,717)	(14,717)	(14,717)	(14,717)	(14,717)	(14,717)	(14,717)	(14,717)	(161,885)
	CAPBA - 2010 DL 2020 Amortization	-	(39,359)	(56,530)	(47,944)	(47,944)	(47,944)	(47,944)	(47,944)	(47,944)	(47,944)	(47,944)	(47,944)	(527,389)
	CAPBA - 2011 DL 2020 Amortization	-	(58,502)	(84,025)	(71,263)	(71,263)	(71,263)	(71,263)	(71,263)	(71,263)	(71,263)	(71,263)	(71,263)	(783,898)
	CAPBA - 2012 DL 2020 Amortization	-	(1,570)	(2,255)	(1,913)	(1,913)	(1,913)	(1,913)	(1,913)	(1,913)	(1,913)	(1,913)	(1,913)	(21,041)
	CAPBA - 2014 DL 2020 Amortization	-	(21)	(30)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(279)
	CAPBA - 2015 DL 2020 Amortization	-	(66,361)	(95,313)	(80,837)	(80,837)	(80,837)	(80,837)	(80,837)	(80,837)	(80,837)	(80,837)	(80,837)	(889,210)
	CAPBA - 2017 DL 2020 Amortization	-	(24,482)	(35,163)	(29,822)	(29,822)	(29,822)	(29,822)	(29,822)	(29,822)	(29,822)	(29,822)	(29,822)	(328,043)
	CAPBA - 2018 DL 2020 Amortization	-	(1,072)	(1,540)	(1,306)	(1,306)	(1,306)	(1,306)	(1,306)	(1,306)	(1,306)	(1,306)	(1,306)	(14,365)
	CAPBA - 2019 DL 2020 Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAPBA - 2020 DL 2020 Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues		-	(203,448)	(292,208)	(247,828)	(247,828)	(247,828)	(247,828)	(247,828)	(247,828)	(247,828)	(247,828)	(247,828)	(2,726,109)
O&M Costs	CAPBA E O&M	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)		-	(203,448)	(292,208)	(247,828)	(247,828)	(247,828)	(247,828)	(247,828)	(247,828)	(247,828)	(247,828)	(247,828)	(2,726,109)
Interest	CAPBA E Interest	-	734	567	553	404	325	315	365	353	342	328	422	4,708
	Transfer Bundled Over- collection to PABA	8,921,811	-	-	-	-	-	-	-	-	-	-	-	8,921,811
Net Activity	Net Activity	8,921,811	(202,714)	(291,641)	(247,275)	(247,424)	(247,503)	(247,513)	(247,463)	(247,475)	(247,486)	(247,500)	(247,406)	6,200,410
	Ending Balance	8,921,811	8,719,096	8,427,456	8,180,181	7,932,756	7,685,253	7,437,740	7,190,277	6,942,802	6,695,316	6,447,816	6,200,410	6,200,410

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-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	PPA	Sep-21	Oct-21	Nov-21	Dec-21	Total
Beginning Balance	3,591,898	1,072,188	4,888,854	5,920,938	5,622,173	6,627,867	8,242,644	9,408,952	11,398,951	11,399,050	13,259,646	13,765,084	13,400,296	3,591,898
Revenue														
Gross CTC Revenue (PS 5a)	(1,309,293)	(1,298,460)	(1,155,619)	(839,752)	(882,515)	(1,005,801)	(1,052,196)	(1,092,997)	99	(1,288,072)	(1,082,988)	(973,634)	(1,056,376)	(13,037,603)
GRC 2016 CTC Revenue														
Adjustment (GL #1150318)														-
Net CTC Revenue	(1,309,293)	(1,298,460)	(1,155,619)	(839,752)	(882,515)	(1,005,801)	(1,052,196)	(1,092,997)	99	(1,288,072)	(1,082,988)	(973,634)	(1,056,376)	(13,037,603)
Cost of Electricity	(1,210,670)	5,114,878	2,187,343	540,602	1,887,903	2,620,268	2,218,136	3,082,476		3,148,051	1,587,750	608,166	650,966	22,435,869
Total Costs	(1,210,670)	5,114,878	2,187,343	540,602	1,887,903	2,620,268	2,218,136	3,082,476		3,148,051	1,587,750	608,166	650,966	22,435,869
Current Month Activity	(2,519,963)	3,816,418	1,031,724	(299,150)	1,005,388	1,614,467	1,165,940	1,989,480	99	1,859,979	504,761	(365,468)	(405,410)	9,398,265
Interest Rate:	0.13%	0.10%	0.08%	0.08%	0.06%	0.05%	0.05%	0.06%		0.06%	0.06%	0.06%	0.08%	
Current Month Interest	253	248	360	385	306	310	368	520		616	676	679	880	5,601
Current Activity and Interest	(2,519,711)	3,816,666	1,032,084	(298,765)	1,005,694	1,614,777	1,166,308	1,990,000	99	1,860,596	505,437	(364,789)	(404,530)	9,403,866
Rounding/Transfer	1							(1)			1	1	(1)	1
Ending Balance	1,072,188	4,888,854	5,920,938	5,622,173	6,627,867	8,242,644	9,408,952	11,398,951	11,399,050	13,259,646	13,765,084	13,400,296	12,995,765	12,995,765

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

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

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	PPA	Jun-21	Jul-21	Aug-21	PPA	Sep-21	PPA	Oct-21	Nov-21	PPA	Dec-21	Total
Beginning Balance	[REDACTED]																
Revenue	[REDACTED]																
Billed Revenue	[REDACTED]																
FF&U	[REDACTED]																
Revenues Less FF&U	[REDACTED]																
Cost of Electricity	[REDACTED]																
Purchased Power/Capacity	[REDACTED]																
Tolling Costs	[REDACTED]																
GHG Cost	[REDACTED]																
CAISO Revenue/Charges	[REDACTED]																
Energy Costs	[REDACTED]																
Other	[REDACTED]																
Total Cost of Electricity	[REDACTED]																
O&M	[REDACTED]																
Total O&M	[REDACTED]																
Capital Related Costs (PS4b)	[REDACTED]																
Depreciation	[REDACTED]																
Return on Rate Base	[REDACTED]																
Tax on Return	[REDACTED]																
Property Tax	[REDACTED]																
Total Capital Related Costs	[REDACTED]																
Total Costs	[REDACTED]																
Current Month Activity	[REDACTED]																
Interest Rate:	0.13%	0.10%	0.08%	0.08%	0.06%		0.05%	0.05%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%			0.08%
Current Month Interest	(7 609)	(5 866)	(4 739)	(4 615)	(3 270)	10 798	(2 215)	(1 848)	(1 291)	16	(445)	(108)	(350)	(303)	(18 849)	(294)	(40 988)
Current Activity and Interest	[REDACTED]																
Rounding/Transfer	1	1		1			1	(1)	(1)		1			(1)		1	3
Ending Balance	[REDACTED]																

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)

		2021												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	808,710	781,879	755,026	728,159	701,289	674,407	647,517	620,627	593,740	566,852	852,781	825,906	808,710
Revenues:	NERBA (AB32) Electric Authorized Revenue	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,913)	(323,000)
Total Revenues		(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,913)	(323,000)
O&M Costs:	NERBA E AB32 O&M	-	-	-	-	-	-	-	-	-	312,810	-	-	312,810
Total Costs		-	-	-	-	-	-	-	-	-	312,810	-	-	312,810
Net Cost / (Revenue)		(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	(26,917)	285,893	(26,917)	(26,913)	(10,190)
Interest	NERBA E Interest	86	64	49	48	34	28	26	30	29	35	42	54	526
Net Activity	Net Activity	(26,831)	(26,853)	(26,868)	(26,869)	(26,883)	(26,889)	(26,891)	(26,887)	(26,888)	285,928	(26,875)	(26,859)	(9,664)
	Ending Balance	781,879	755,026	728,159	701,289	674,407	647,517	620,627	593,740	566,852	852,781	825,906	799,047	799,047

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)

													2021	
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	-	2,100	23,496	54,465	62,069	95,443	112,002	124,887	151,210	153,643	179,940	192,001	-
Revenues:														
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	IEMA O&M	2,100	21,395	30,966	7,600	33,370	16,555	12,881	26,315	2,426	26,289	12,052	7,740	199,687
Total Costs		2,100	21,395	30,966	7,600	33,370	16,555	12,881	26,315	2,426	26,289	12,052	7,740	199,687
Net Cost / (Revenue)		2,100	21,395	30,966	7,600	33,370	16,555	12,881	26,315	2,426	26,289	12,052	7,740	199,687
Interest	IEMA Interest		1	3	4	4	4	5	7	8	8	9	13	66
Transfers	TFR to ERRA												(199,753)	(199,753)
														-
Net Activity	Net Activity	2,100	21,396	30,969	7,604	33,374	16,559	12,886	26,322	2,434	26,297	12,061	(192,001)	-
	Ending Balance	2,100	23,496	54,465	62,069	95,443	112,002	124,887	151,210	153,643	179,940	192,001	-	-

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)

														2021
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	264,079	265,369	265,391	268,217	273,980	273,994	1,175,289	1,178,285	1,180,408	1,187,175	1,201,237	1,227,698	264,079
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	LCMA O&M	1,261	-	2,808	5,745	-	901,264	2,947	2,064	6,708	14,002	26,400	1,730	964,930
Total Costs		1,261	-	2,808	5,745	-	901,264	2,947	2,064	6,708	14,002	26,400	1,730	964,930
Net Cost / (Revenue)		1,261	-	2,808	5,745	-	901,264	2,947	2,064	6,708	14,002	26,400	1,730	964,930
Interest	LCMA Interest	29	22	18	18	14	30	49	59	59	60	61	82	501
														-
Net Activity	Net Activity	1,290	22	2,826	5,763	14	901,294	2,996	2,123	6,767	14,062	26,461	1,812	965,431
	Ending Balance	265,369	265,391	268,217	273,980	273,994	1,175,289	1,178,285	1,180,408	1,187,175	1,201,237	1,227,698	1,229,510	1,229,510

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)

2021

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	24,903	11,539	(3)	(21,431)	(28,374)	(33,733)	(49,532)	(68,672)	(73,453)	(49,839)	(64,243)	(67,030)	24,903
Revenues:	GTME&OMA Revenue	(15,358)	(13,338)	(23,855)	(9,075)	(7,170)	(17,918)	(21,202)	(7,045)	(6,809)	(4,938)	(5,108)	(6,663)	(138,479)
Total Revenues		(15,358)	(13,338)	(23,855)	(9,075)	(7,170)	(17,918)	(21,202)	(7,045)	(6,809)	(4,938)	(5,108)	(6,663)	(138,479)
O&M Costs:	GTME&OMA O&M	1,993	1,796	2,428	2,134	1,814	2,120	2,064	2,269	30,426	(9,464)	2,325	1,687	41,591
Total Costs		1,993	1,796	2,428	2,134	1,814	2,120	2,064	2,269	30,426	(9,464)	2,325	1,687	41,591
Net Cost / (Revenue)		(13,366)	(11,542)	(21,427)	(6,942)	(5,356)	(15,798)	(19,138)	(4,776)	23,617	(14,402)	(2,783)	(4,976)	(96,888)
Interest	GTME&OMA Interest	2		(1)	(2)	(2)	(2)	(2)	(4)	(3)	(3)	(3)	(5)	(25)
Net Activity	Net Activity	(13,364)	(11,542)	(21,428)	(6,944)	(5,358)	(15,800)	(19,140)	(4,780)	23,614	(14,405)	(2,786)	(4,981)	(96,913)
	Ending Balance	11,539	(3)	(21,431)	(28,374)	(33,733)	(49,532)	(68,672)	(73,453)	(49,839)	(64,243)	(67,030)	(72,011)	(72,011)

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)

2021

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	1,498,938	1,484,586	1,478,007	1,472,020	1,476,019	1,480,723	1,485,393	1,476,073	1,487,325	1,500,331	1,508,538	1,514,366	1,498,938
Revenues:	GTSRACMA Revenue	(17,608)	(15,279)	(22,851)	(7,906)	(6,247)	(15,603)	(18,460)	(6,136)	(5,931)	(4,302)	(4,451)	(5,804)	(130,578)
Total Revenues		(17,608)	(15,279)	(22,851)	(7,906)	(6,247)	(15,603)	(18,460)	(6,136)	(5,931)	(4,302)	(4,451)	(5,804)	(130,578)
O&M Costs:	GTSRACMA GTO O&M	1,595	6,835	14,670	9,713	9,377	15,442	6,129	13,496	17,365	10,972	8,710	25,237	139,542
	GTSRACMA ECRO O&M	1,499	1,742	2,096	2,093	1,500	4,770	2,948	3,819	1,496	1,463	1,492	(897)	24,021
Total Costs		3,094	8,577	16,766	11,807	10,877	20,212	9,078	17,315	18,861	12,434	10,202	24,341	163,563
Net Cost / (Revenue)		(14,514)	(6,702)	(6,085)	3,901	4,630	4,609	(9,383)	11,178	12,931	8,132	5,752	18,536	32,985
Interest	GTSRACMA Interest	162	123	98	98	74	62	62	74	75	75	76	102	1,081
														-
Net Activity	Net Activity	(14,352)	(6,579)	(5,987)	3,999	4,704	4,671	(9,321)	11,252	13,006	8,207	5,828	18,638	34,066
	Ending Balance	1,484,586	1,478,007	1,472,020	1,476,019	1,480,723	1,485,393	1,476,073	1,487,325	1,500,331	1,508,538	1,514,366	1,533,004	1,533,004

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)

														2021
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:														-
Total Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	ECRME&OMA Interest													-
Net Activity	Net Activity	-	-	-	-	-	-	-	-	-	-	-	-	-
	Ending Balance	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008

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)

2021

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	3,532,793	3,634,268	3,687,461	3,729,921	3,944,436	4,140,201	4,134,491	4,084,069	4,273,506	4,459,885	3,586,609	3,564,336	3,532,793
Revenues:	GTSRBA Revenue	(737,286)	(639,468)	(618,394)	(140,576)	(110,952)	(277,282)	(328,099)	(109,020)	(105,343)	(76,413)	(79,044)	(103,111)	(3,324,988)
Total Revenues		(737,286)	(639,468)	(618,394)	(140,576)	(110,952)	(277,282)	(328,099)	(109,020)	(105,343)	(76,413)	(79,044)	(103,111)	(3,324,988)
Purchased Power (PS 5)	GTSRBA Monthly CAISO GMC 561.4	3,261	2,828	2,839	636	503	370	477	500	483	345	359	466	13,067
	GTSRBA Monthly CAISO GMC 561.8	1,257	1,090	1,095	227	179	131	172	180	173	123	128	166	4,921
	GTSRBA Monthly CAISO GMC 575.7	2,030	1,760	1,767	494	391	287	357	375	361	264	275	356	8,717
	GTSRBA Monthly PURCHASED POWER	825,420	679,711	620,006	268,526	293,735	259,320	289,385	38,396	522,087	(785,789)	56,129	156,426	3,223,352
	GTSRBA Monthly PWR CAPACITY-GREEN TARIFF	(102)	(84)	279										93
	GTSRBA Monthly PWR CURTAILMENT-GREEN TARIFF	6,561	7,213	35,102	85,480	12,290	11,803	(12,392)	258,805	(230,633)	(13,392)	(190)	2,546	163,193
	GTSRBA Monthly PWR FORECASTING FEE-GREEN TARIFF	(93)	(196)	(516)	(537)	(588)	(516)	(499)	(14)	(975)	1,520	(114)	(319)	(2,847)
	GTSRBA Monthly WREGIS FEES	39	34	35	8	6	5	6	6	7	4	5	6	161
Total Costs		838,373	692,356	660,607	354,834	306,516	271,400	277,506	298,248	291,503	(796,925)	56,592	159,647	3,410,657
Net Cost / (Revenue)		101,087	52,888	42,213	214,258	195,564	(5,882)	(50,593)	189,228	186,160	(873,338)	(22,452)	56,536	85,669
Interest	GTSRBA Interest	388	305	247	256	202	172	171	209	218	62	179	240	2,649
Net Activity	Net Activity	101,475	53,193	42,460	214,514	195,766	(5,710)	(50,422)	189,437	186,378	(873,276)	(22,273)	56,776	88,318
	Ending Balance	3,634,268	3,687,461	3,729,921	3,944,436	4,140,201	4,134,491	4,084,069	4,273,506	4,459,885	3,586,609	3,564,336	3,621,112	3,621,112

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

(CONFIDENTIAL)

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

2021

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	1,412	969	732	709	528	409	356	333	215	145	113	69	5,990
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)

													2021	
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	(1,650,666)	(2,680,247)	(2,679,761)	(2,645,425)	(2,644,600)	(2,643,912)	(2,613,294)	(2,612,342)	(2,611,414)	(2,554,902)	(2,539,873)	(2,506,665)	(1,650,666)
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	DACSASHBA O&M	598	709	34,514	1,002	820	30,728	1,061	1,058	56,641	15,156	33,333	47,487	223,107
Total Costs		598	709	34,514	1,002	820	30,728	1,061	1,058	56,641	15,156	33,333	47,487	223,107
Net Cost / (Revenue)		598	709	34,514	1,002	820	30,728	1,061	1,058	56,641	15,156	33,333	47,487	223,107
Interest	DACSASHBA Interest	(179)	(223)	(178)	(176)	(132)	(110)	(109)	(131)	(129)	(127)	(126)	(166)	(1,786)
Transfers	TFR from GHGRBA	(1,030,000)											(1,030,000)	(2,060,000)
Net Activity	Net Activity	(1,029,581)	486	34,336	826	688	30,618	952	927	56,512	15,029	33,207	(982,679)	(1,838,679)
	Ending Balance	(2,680,247)	(2,679,761)	(2,645,425)	(2,644,600)	(2,643,912)	(2,613,294)	(2,612,342)	(2,611,414)	(2,554,902)	(2,539,873)	(2,506,665)	(3,489,345)	(3,489,345)

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)

														2021
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	(2,999,535)	(2,999,341)	(2,998,938)	(2,998,187)	(2,997,502)	(2,996,506)	(2,994,080)	(2,991,276)	(2,981,433)	(2,967,903)	(2,951,310)	(2,966,865)	(2,999,535)
Revenues:	DACGTBA Revenue													-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	DACGTBA O&M	519	653	951	885	1,146	2,551	2,929	9,992	13,679	16,741	(15,407)	24,298	58,937
Capital Related Costs														-
Total Costs		519	653	951	885	1,146	2,551	2,929	9,992	13,679	16,741	(15,407)	24,298	58,937
Net Cost / (Revenue)		519	653	951	885	1,146	2,551	2,929	9,992	13,679	16,741	(15,407)	24,298	58,937
Interest	DACGTBA Interest	(325)	(250)	(200)	(200)	(150)	(125)	(125)	(149)	(149)	(148)	(148)	(197)	(2,166)
Transfers	TFR from GHGRBA													-
Net Activity	Net Activity	194	403	751	685	996	2,426	2,804	9,843	13,530	16,593	(15,555)	24,101	56,771
	Ending Balance	(2,999,341)	(2,998,938)	(2,998,187)	(2,997,502)	(2,996,506)	(2,994,080)	(2,991,276)	(2,981,433)	(2,967,903)	(2,951,310)	(2,966,865)	(2,942,764)	(2,942,764)

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)

		2021												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	(1,642,360)	(1,642,019)	(1,641,503)	(1,640,661)	(1,639,885)	(1,638,821)	(1,636,338)	(1,633,477)	(1,623,566)	(1,609,968)	(1,593,307)	(1,608,794)	(1,642,360)
Revenues:	CSGTBA Revenue													-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	CSGTBA O&M	519	653	951	885	1,146	2,551	2,929	9,992	13,679	16,741	(15,407)	24,298	58,937
Capital Related Costs	CSGTBA E Depreciation													-
	CSGTBA E Return													-
	CSGTBA E Tax													-
	CSGTBA E Property Tax													-
Total Costs		519	653	951	885	1,146	2,551	2,929	9,992	13,679	16,741	(15,407)	24,298	58,937
Net Cost / (Revenue)		519	653	951	885	1,146	2,551	2,929	9,992	13,679	16,741	(15,407)	24,298	58,937
Interest	CSGTBA Interest	(178)	(137)	(109)	(109)	(82)	(68)	(68)	(81)	(81)	(80)	(80)	(106)	(1,179)
Transfers	TFR from GHGRBA													-
Net Activity	Net Activity	341	516	842	776	1,064	2,483	2,861	9,911	13,598	16,661	(15,487)	24,192	57,758
	Ending Balance	(1,642,019)	(1,641,503)	(1,640,661)	(1,639,885)	(1,638,821)	(1,636,338)	(1,633,477)	(1,623,566)	(1,609,968)	(1,593,307)	(1,608,794)	(1,584,602)	(1,584,602)

ATTACHMENT Q

**2021 ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) FORECAST
VS ACTUAL VARIANCE ANALYSIS**

(CONFIDENTIAL)

Attachment Q - 2021 ERRA Forecast vs Actual Variance Analysis

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

Thousands of Dollars (without FF&U)

No.	Component	2021 Forecast	2021 Recorded	Difference	Variance	Explanation + and - 10%
1	Load ISO Charges & Supply ISO Revenues		704,995			Both CAISO load costs and volumes were higher in 2021 Recorded versus 2021 Forecast. Gas prices are \$2 higher in 2021 recorded than forecast. Additionally, the majority of supply revenues are booked to PABA as opposed to ERRA as part of PCIA.
2	Contract Costs (non-CTC)		152,826			
3	Contract Costs (CTC up to Market)		9,301			
4	CAISO Misc. Costs		830			CAISO Misc cost came in lower than expected.
5	Hedging Costs		(34,368)			2021 recorded includes CRRs, but the forecast does not. Other lower costs are due to market changes and market prices.
6	Greenhouse Gas & Carrying Costs		(15,869)			In May 2021, the CPUC approved a modification to D.19-04-016 allowing GHG to be recovered in the balancing account associated with the power.
	Total ERRA Expenses	655,482	817,715	162,233		

ATTACHMENT R
ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) 2021 VS 2020
RECORDED VARIANCE ANALYSIS

(CONFIDENTIAL)

San Diego Gas & Electric Company
 Energy Resource Recovery Account (ERRA)
 2021 vs 2020 Recorded Variance Analysis

Line #	Description	Column 1 Total 2021	Column 2 Total 2020	Column 3 Col.(1)-Col.(2) Difference	Column 3a Col.(3)/Col.(2) Variance %	Column 4 Explanation > 10% Change or \$1 million
1	ERRA beginning balance	\$ 124,160,177	\$ (119,363,594)			
2	REVENUES					
3	Commodity Revenue	(760,779,882)	(732,665,762)	(28,114,120)	3.8%	The system average commodity rate increased by approximately 2 cents per kilowatt hour ("kWh").
4	Power Charge Indifference Adjustment (PCIA) Revenue	-	(3,637,715)	3,637,715	-100.0%	In 2021, All PCIA revenue was transferred to PABA. The 2020 amount remaining amount in ERRA is related to Green Tariff (GT) customers that are considered departed load, but did not get booked to PABA in 2020.
5	DA & CCA PCIA Revenue	(17)	(189)	172		
6	Peak Time Rebate (PTR) Incentive Payments	-	6	(6)	-100.0%	Peak Time Rebate Energy Incentive Program was canceled.
7	Net Energy Metering - Net Surplus Compensation Pmts	18,505,415	67,181,309	(48,675,894)	-72.5%	Net Energy Metering compensation payments were all booked to ERRA in 2020. In 2021, SDG&E's new CIS programming allows for NEM credits to allocate across all balancing accounts with rate components. 2021 reflects the updated allocation.
8	Total ERRA Revenues including FF&U	(742,274,484)	(669,122,351)	(73,152,133)		
9	Total Less FF&U	8,895,634	8,021,129	(118,190,146)		
10	Subtotal ERRA Revenues without FF&U	(733,378,850)	(661,101,222)	(240,018,007)		
11	Less Transfer to NGBA	82,708,316	59,130,023	(480,036,186)	-811.8%	Higher NGBA revenue requirement due to lower transfers of above market UOG revenue requirement to PABA.
12	Less Transfer to GRCMA	(19,790,093)	(19,594,056)	(196,037)	1.0%	
13	Less Transfer to DRGBA	826,083	948,000	(121,917)	-12.9%	The 2021 year-end balance in the Advanced Metering and Demand Response Memorandum Account, Generation Subaccount was lower than prior year (AL 3636-E vs AL 3452-E-B).
14	Less Transfer to MMMA	1,060,357	876,283	184,074	21.0%	Higher MMMA transfer rate in 2021 driven by higher 2021 marine Mitigation net rev req compared to 2020. 2020 had a 2018 true up that reduced rev req to \$0.915MM vs \$1.038MM (see AL 3640-E).
15	Less Transfer to WRMA	538,639	4,271,387	(3,732,747)	-87.4%	SDG&E received Resolution E-5632 approving the updated cost estimates to address California Coastal Commission environmental mitigation requirements. This Resolution adopted SDG&E's request in AL 3422-E, to update cost estimates for the Wheeler North Reef Expansion Project
16	Less Transfers TCJA	(7,247,103)	(7,247,103)	-	0.0%	
17	Net Revenues Booked to ERRA	\$ (675,282,651)	\$ (622,716,688)	\$ (723,920,819)		
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28	Total Balancing Account Expenses	\$ 817,714,772	\$ 867,667,680	\$ (49,952,909)		

San Diego Gas & Electric Company
Energy Resource Recovery Account (ERRA)
2021 vs 2020 Recorded Variance Analysis

		Column 1	Column 2	Column 3	Column 3a	Column 4
Line #	Description	Total 2021	Total 2020	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	14,220	(767,523)	781,743	-101.9%	The Margin Deposit was reversed, which was included as part of ERRA from Jun 2018 – Jan 2020
31	Charging Station Adjustment	-	(299,372)	299,372	-100.0%	Electric vehicle charging station adjustment in 2020.
32	Total Miscellaneous	\$ 14,220	\$ (1,066,894)	\$ 1,081,114		
33	Net Current Month Under/ (Over) Collection	\$ 142,446,341	\$ 243,884,287			
34	Interest Rate					
35	Interest	90,220	(604,989)	695,209	-114.9%	Higher interest in 2021 due to undercollection balance.
36	Rounding	2	0	2		
37	Current Month Activity with Interest & Transfers	142,536,563	243,279,298	(100,742,735)		
38	Transfer from IEMA	199,753	244,474	(44,721)	-18.3%	Third-party Independent Evaluators costs in 2020.
39	Transfer to PABA	(266,860,458)	-	(266,860,458)		
40	Other, including disallowance	(36,036)	-	(36,036)		
41	ERRA ending balance	\$ (0)	\$ 123,915,704			

ATTACHMENT S
PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) 2021 VS
2020 RECORDED VARIANCE ANALYSIS

(CONFIDENTIAL)

Attachment 5 - 2021 vs 2020 Recorded Variance Analysis

San Diego Gas & Electric Company
Portfolio Allocation Balancing Account (PABA)
2021 vs 2020 Recorded Variance Analysis

Line #	Description	Column 1 Total 2021	Column 2 Total 2020	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	\$ 43,741,812	\$ 258,396,444			
2	Revenue (Fuel)					
3	PCIA Revenue - CCA	(77,845,470)	(1,721,935)	(76,123,535)	4420.8%	Customer load departure.
4	PCIA Revenue - DA	(33,153,655)	(15,768,661)	(17,384,994)	110.3%	2021 TOU rate change.
5	PCIA Revenue - Bundled	(506,520,235)	(695,366,397)	188,846,162	-27.2%	Customer load departure.
6	PCIA Revenue - GT	(1,428,099)	-	(1,428,099)	0.0%	Green Tariff was considered departed load, but did not get booked to PABA in 2020.
7	Total PCIA Revenues including FF&U	(618,947,460)	(712,856,993)	93,909,533		
8	Total Less FF&U	7,415,325	8,545,423	263,942,602		
9	Subtotal PCIA Revenues without FF&U	(611,532,135)	(704,311,570)	357,852,135		
10	CAPBA Amortization	2,726,109	-	2,726,109	0.0%	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	\$ (608,806,026)	\$ (704,311,570)	\$ 360,578,244		
18						
19						
20						
21						
22						
28	Total Balancing Account Expenses	\$ 416,314,559	\$ 487,906,622	\$ (71,592,063)		
33	Net Current Under/ (Over) Collection	\$ (192,491,467)	\$ (216,404,948)	\$ 288,986,181		
34	Interest Rate					
35	Interest	38,752	1,750,322	(1,711,570)	-97.8%	Higher interest in 2021 due to undercollection balance.
36	Rounding & Transfers	257,938,649	(6)	257,938,655	-4298977579.9%	Transfer from ERRR in 2021
37	Current Activity with Interest & Transfers	65,485,934	(214,654,632)	545,213,266		
40	Other, including disallowance	-	-	-		
41	PABA ending balance	\$ 109,227,746	\$ 43,741,812	\$ 545,213,266		

ATTACHMENT T
CONFIDENTIALITY DECLARATION OF AMY KARAZUBA

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

**DECLARATION
OF AMY KARAZUBA**

A.22-06-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 2021, (ii) Costs Related to those Activities Recorded to the Energy Resource Recovery Account, Portfolio Allocation Balancing Account, Transition Cost Balancing Account and Local Generating Balancing Account in 2021 and (iii) Costs Recorded in Related Regulatory Accounts in 2021.

I, Amy Karazuba, declare as follows:

1. I am the Validation & Analysis Manager 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, 2021 through December 31, 2021, and (iii) the Entries Recorded in Related Regulatory Accounts. Additionally, as the Validation & Analysis Manager, 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 a particular type of data listed in the Matrix;
- the category or categories in the Matrix the data correspond to;
- that SDG&E is complying with the limitations on confidentiality specified in the Matrix for that type of data;
- that the information is not already public; and
- that the data cannot be aggregated, redacted, summarized, masked or otherwise protected in a way that allows partial disclosure.

3. The Protected Information contained in my Testimony constitutes material, market sensitive, electric procurement-related information that is within the scope of Section 454.5(g) of the Public Utilities Code.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
AK-3, fourth bullet, AK-10 second paragraph, Table 6, AK-11 first paragraph, AK-16 first paragraph, AK-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 AK-20 first bullet.	D.16-08-024; D.17-05-035; D.17-09-023; Public	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

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.

	Utilities Code Section 454.5(g).	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.
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 Protected Information.

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

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

Executed this 1st day of June, 2022, at San Diego, California.

Amy Karazuba
Amy Karazuba
Validation & Analysis Manager
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