

Application No.: A.20-06-
Exhibit No.: _____
Witness: Khoang T. Ngo
Date: June 1, 2020

SAN DIEGO GAS & ELECTRIC COMPANY

PREPARED DIRECT TESTIMONY OF

KHOANG T. NGO

PUBLIC VERSION

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



June 1, 2020

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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
Cal.P.U.C	California Public Utilities Code
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
OMEC	Otay Mesa Energy Center
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

**PREPARED DIRECT TESTIMONY OF
KHOANG T. NGO
ON BEHALF OF SDG&E**

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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”), Transition Cost Balancing Account (“TCBA”), and Local Generating Balancing Account (“LGBA”) during the record period of January 1, 2019 through December 31, 2019 (“Record Period”). The direct testimony of SDG&E witness Miguel Duran describes SDG&E’s electric procurement and commodity expenses recorded to ERRA, PABA, TCBA, and LGBA during the 2019 Record Period.

My prepared direct testimony also addresses entries recorded to eleven 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 2019 (Attachment A), PABA
5 during 2019 (Attachment B), TCBA during 2019 (Attachment C), and the LGBA
6 during 2019 (Attachment D) were correctly stated and in compliance with the
7 California Public Utilities Commission's ("Commission") directives, and are
8 recoverable;
- 9 • Transactions recorded in NERBA (Attachment E) associated with AB 32
10 administrative fees during 2019 were correctly stated and in compliance with the
11 Commission's directives, and are recoverable;
- 12 • The amounts transferred from IEMA (Attachment F) to ERRA in 2019 were in
13 compliance with the Commission directives;
- 14 • Transactions recorded in the LCMA (Attachment G) during 2019 were in
15 compliance with the Commission's directives;
- 16 • Transactions recorded in the GTME&OMA (Attachment H) during 2019 were
17 correctly stated and in compliance with the Commission's directives;
- 18 • Transactions recorded in the GTSRACMA (Attachment I) during 2019 were
19 correctly stated and in compliance with the Commission's directives;
- 20 • Transactions recorded in the ECRME&OMA (Attachment J) during 2019 were
21 correctly stated and in compliance with the Commission's directives;
- 22 • With regard to the GTSRBA (Attachment K) for which there is an
23 undercollection ending balance in 2019 in the amount of \$2.1445 million,

1 SDG&E seeks confirmation that the transactions in the GTSRBA are correctly
2 stated and in compliance with Commission’s directives, and that SDG&E may
3 request recovery of that undercollection in SDG&E’s next-filed ERRRA Forecast
4 Application for 2022, which will be filed on or about April 15, 2021;

- 5 • Transactions recorded in the TMNBCBA (Attachment L) during 2019 were
6 correctly stated and in compliance with the Commission’s directives, and are
7 recoverable;
- 8 • Transactions recorded in the DACSASHBA (Attachment M) during 2019 were
9 correctly stated and in compliance with the Commission directives;
- 10 • Transactions recorded in the DACGTBA (Attachment N) during 2019 were
11 correctly stated and in compliance with the Commission directives;
- 12 • Transactions recorded in the CSGTBA (Attachment O) during 2019 were
13 correctly stated and in compliance with the Commission directives;
- 14 • With regard to the LGBA, for which there is an overcollection activity in 2019 in
15 the amount of [REDACTED] million, SDG&E seeks confirmation that the transactions
16 in the LGBA are correctly stated and in compliance with the Commission’s
17 directives and that the Commission authorizes SDG&E to return the overcollected
18 2019 activity to ratepayers in its next-filed ERRRA Forecast Application for 2022,
19 which will be filed on or about April 15, 2021; and
- 20 • As to the AB 32 costs in NERBA, for which there is an undercollection ending
21 balance in 2019 in the amount of \$0.616 million, SDG&E is requesting
22 confirmation that the 2019 transactions in the AB 32 costs in NERBA are
23 appropriate, correctly stated, and that the Commission authorizes SDG&E to

1 collect the undercollected 2019 balance from ratepayers in the Annual Electric
2 Regulatory Account Update filing, which will be implemented in rates and
3 amortized effective January 1 following the Commission’s approval of this
4 Application.

5 Furthermore, my testimony provides a comparison of 2019 ERRA forecast versus actual
6 costs as well as comparison of 2019 versus 2018 recorded costs with explanations for variances
7 10% or greater. This information is provided herein to facilitate analysis of the ERRA activity
8 during 2019 and is found in Attachments P and Q.

9 **II. ERRA**

10 Pursuant to Decision (“D.”) 02-10-062 and D.02-12-074, the purpose of the ERRA is to
11 provide full recovery of SDG&E’s energy procurement costs associated with serving SDG&E’s
12 bundled service customers. SDG&E’s ERRA revenue requirement also includes the full
13 recovery of California Independent System Operator (“CAISO”) costs charged to SDG&E, such
14 as energy and ancillary services load charges, CAISO revenues from utility generation and
15 supply contracts, contract costs, generation fuel costs, CAISO-related costs, and hedging costs
16 and previously approved equity rebalancing costs related to the financial statement consolidation
17 under Accounting Standards Codification 810 (“ASC 810”) of the Otay Mesa Energy Center
18 (“OMEC”) to serve SDG&E’s bundled service customers.¹ ERRA includes revenues from
19 SDG&E’s Electric Energy Commodity Cost (“EECC”) rate schedules (commodity revenue)
20 adjusted to exclude non-fuel generation revenues allocated to the NGBA and other Commission-
21 approved regulatory accounts.

¹ The equity rebalancing costs are included in the approved ERRA tariff in section 5(l). *See* SDG&E Electric Tariffs, Preliminary Statements at Revised Cal P.U.C. Sheet No. 31215-E.

1 On a monthly basis, ERRA compares the energy procurement costs described above with
2 the commodity revenue (excluding NGBA and other revenues). Interest is applied to any over-
3 or undercollection balance at the three-month Commercial Paper rate. SDG&E's adopted ERRA
4 tariff describes the entries that are made to the account on a monthly basis.²

5 The ERRA balance as of December 31, 2019 was an overcollection of approximately
6 \$(119) million. Attachment A summarizes the monthly accounting entries recorded to ERRA
7 from January 1 through December 31, 2019 used to calculate the balance.

8 The 2019 activity in SDG&E's ERRA, as detailed in Attachment A, is summarized in
9 Table 1 below:

10 **Table 1**

	Under/(Over) Collection
December 31, 2018 ERRA Balance ³	\$49,747,542
Revenue	\$(1,012,925,263)
Expenses	\$842,317,175
Other – net ⁴	\$625,725
Interest	\$871,227
December 31, 2019 ERRA Balance	\$(119,363,594)

11
12 **A. Monthly ERRA Report**

13 Ordering Paragraph (“OP”) 19 of D.02-12-074 directed Pacific Gas & Electric Company
14 (“PG&E”), Southern California Edison Company (“SCE”) and SDG&E to file a monthly report
15 with the Commission’s Energy Division that summarizes monthly activity in the ERRA

² The monthly entries are described in the approved ERRA tariff in section 5. *Id.* at Revised Cal P.U.C. Sheet No. 31214-E.

³ The 2019 beginning balance is referenced in Attachment A.

⁴ The “Other-net” category includes supplier refunds, transfers from other regulatory accounts, and carrying costs related to hedging.

1 balancing account. The utilities were also directed to submit original source documents
2 pertaining to such activities. D.07-04-020 at Finding of Fact 1 modified this requirement to
3 allow SDG&E to provide only a breakdown of costs recorded to ERRA in the monthly filings
4 and make the supporting documentation available to Commission staff and interested parties
5 upon request. The modified reporting requirement was effective with the April 2007 report.
6 SDG&E submitted the monthly reports to Energy Division and interested parties for all twelve
7 months of 2019.

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

11 **III. PABA**

12 Pursuant to Commission Decision 18-10-019 and Advice Letter 3318-E⁵, the purpose of
13 the Portfolio Allocation Balancing Account ("PABA") is to record the "above-market" costs and
14 revenues associated with all generation resources that are eligible for cost recovery through the
15 Power Charge Indifference Adjustment ("PCIA") rates, including SDG&E's Utility-Owned
16 Generation ("UOG"). Costs recorded in each vintage subaccount include, but are not limited to,
17 fuel, greenhouse gas ("GHG") costs, third party power purchase contracts, and UOG's revenue
18 requirement. The above-market costs of all generation resources that are eligible for cost
19 recovery through the PCIA rates, including SDG&E's UOG, is also recorded in the PABA.

20 The PABA tariff states that "The entries recorded in the vintaged PABA subaccounts
21 shall be reviewed in SDG&E's annual ERRA Compliance proceeding."⁶

⁵ See SDG&E AL 3318-E, filed on December 10, 2018, and approved on May 30, 2019.

⁶ 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 The balance in the PABA as of December 31, 2019 was a \$258.40 million
2 undercollection as shown in Table 2 below, as well as in Attachment B, which provides a
3 monthly summary of the accounting entries recorded to the PABA during 2019. Accordingly,
4 SDG&E requests confirmation that transactions recorded in 2019 in the PABA are correctly
5 stated and in compliance with the Commission’s directives.

6 **Table 2**

	Under/(Over) Collection
December 31, 2018 PABA Balance	\$0
Revenue	\$(355,781,698)
Expenses	\$611,685,852
Interest	\$2,492,300
Rounding	\$(8)
December 31, 2019 PABA Balance	\$258,396,444

7
8 **IV. 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.⁷ 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 2019, the market benchmark of
16 \$52.47/MWh⁸ was used to calculate the above-market portion of AB 1890-eligible transition

⁷ The 2005 ERRA Compliance proceeding was approved by D.06-12-019.

⁸ The market benchmark of \$52.47/MWh was authorized in D.18-12-016, which approved SDG&E’s 2019 Electric Procurement Cost Revenue Requirement Forecast and 2019 Forecast on Greenhouse Gas Related Forecasts proceeding, A.18-04-004. See A.18-04-004, Updated Prepared Direct

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, 2019 was a \$(0.923) million
5 overcollection.⁹ Attachment C provides a monthly summary of the entries to the TCBA during
6 2019. Table 2 below summarizes the 2019 activity and shows the calculation of the over
7 collection. Recovery of approved TCBA balances is not addressed in this Compliance filing,
8 but in the Annual Electric Regulatory Account Update filing.

9 **Table 3**

	Under/(Over) Collection
December 31, 2018 TCBA Balance	\$(8,824,207)
Revenue	\$(12,450,883)
Expenses	\$20,505,531
Interest	\$(153,481)
December 31, 2019 TCBA Balance	\$(923,040)

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

14 **V. LGBA**

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

Testimony of Khoang Ngo on Behalf of San Diego Gas & Electric Company (November 7, 2018 at KTN-4).

⁹ The forecasted 2019 year-end overcollected balance of \$1.7 million was approved in Advice Letter ("AL") 3452-E on December 18, 2019 for amortization in rates effective January 1, 2020.

1 resource is subject to the cost allocation mechanism (“CAM”). In 2019, the contracts included
 2 in the LGBA were Escondido Energy Center (“EEC”), Pio Pico Energy Center (“PPEC”), CP
 3 Kelco Combined Heat & Power (“CHP”), the Grossmont Hospital CHP, and Carlsbad Energy
 4 Center. Also included were the SDG&E-owned Escondido Energy and El Cajon Energy Storage
 5 Facilities.¹⁰

6 The LGBA tariff states that “The balance in the LGBA will be addressed in the
 7 Company’s ERRA proceeding or in another proceeding deemed appropriate by the
 8 Commission.”¹¹ Accordingly, SDG&E requests confirmation that transactions recorded in 2019
 9 in the LGBA are in compliance with the Commission’s directives.

10 The balance in the LGBA as of December 31, 2019 was a [REDACTED] million overcollection
 11 as shown in Table 3 below, as well as in Attachment D, which provides a monthly summary of
 12 the accounting entries recorded to the LGBA during 2019.

13 **Table 4**

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

14
¹⁰ Per D.13-03-029, and established in AL 2499-E fuel costs for EEC, El Cajon Energy Storage Facility, Escondido Energy Storage Facility (in AL 2924-E), PPEC (in D.14-02-016), CP Kelco CHP (in AL 2897-E), Grossmont Hospital CHP (in CHP Program Settlement Agreement Term Sheet October 8, 2010 and adopted in D.10-12-035) and Carlsbad Energy Center (in D.15-05-051 and adopted in AL 2757-E) are to be recorded to the LGBA.

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

1 In summary, SDG&E requests confirmation that (a) its transactions recorded in 2019 in
2 the LGBA are in compliance with Commission directives and are recoverable; and (b) SDG&E
3 shall request authorization from the Commission to return the overcollected 2019 recorded
4 activity of [REDACTED] million in its 2022 ERRR Forecast Application.

5 **VI. NERBA**

6 The AB 32 electric subaccount in NERBA, as approved by the Commission's D.13-05-
7 010 in the SDG&E's 2012 General Rate Case ("GRC"), records actual costs against revenue
8 requirements for administrative fees charged by the California Air Resources Board ("CARB")
9 which are authorized recoverable by CARB under AB 32. As of January 1, 2019, the beginning
10 balance in the AB 32 electric subaccount in NERBA was a \$0.480 million undercollection.
11 Revenues in 2019 were \$(0.306) million, expenses totaled \$0.431 million, and interest of
12 approximately eleven thousand dollars was booked in 2019 as shown in Attachment E. The
13 resulting December 31, 2019 balance in the AB 32 electric subaccount in NERBA was
14 approximately a \$0.616 million undercollection. SDG&E is requesting confirmation that the
15 2019 transactions recorded in the AB 32 electric subaccount in NERBA are appropriate and
16 correctly stated in accordance with Commission directives, and that the Commission authorize
17 SDG&E to include the balance of \$0.616 million undercollection in rates in the Annual Electric
18 Regulatory Account Update filing, which will be implemented in rates and amortized effective
19 January 1 following the Commission's approval of this Application.

20 **VII. IEMA**

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

1 D.11-10-029, which approved Phase 1 of SDG&E’s 2009 ERRR Compliance Filing,
2 granted authority for SDG&E to update its IEMA tariff disposition to allow it to transfer the
3 balance in the IEMA to ERRR on an annual basis.¹² In compliance with D.11-10-029, SDG&E
4 transferred the IEMA 2019 undercollection balance of \$0.090 million as shown in line 61 of
5 Attachment A as well as in Attachment F. The transfers from IEMA to ERRR are also included
6 in the “Other-net” category of Table 1 above.

7 In this Proceeding, SDG&E requests that the Commission find the amounts transferred
8 from IEMA to ERRR in 2019 to be in compliance with the Commission’s directives.

9 **VIII. LCMA**

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

14 Per the LCMA Preliminary Statement, the account is subject to review in the ERRR
15 proceeding; thus, SDG&E is presenting the transactions recorded during 2019 for review in
16 Attachment E.

17 At this time, SDG&E is not requesting recovery of the December 31, 2019
18 undercollected balance as there are still a few pending litigation cases, and the appropriate
19 vehicle for requesting recovery is through a separate filing. SDG&E requests that the
20 Commission review SDG&E’s 2019 LCMA transactions. As of January 1, 2019, the beginning
21 balance in the LCMA was an undercollection of approximately \$0.087 million. Litigation

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

1 expenses totaled \$0.132 million, and interest of approximately thirty-four hundred dollars was
2 booked in 2019. Thus, the balance in the LCMA as of December 31, 2019 was an
3 undercollection of \$0.222 million. Once SDG&E has closed all LCMA related litigation,
4 SDG&E will evaluate and execute next steps.

5 **IX. GTME&OMA**

6 Pursuant to D.15-01-051, the purpose of the GTME&OMA is to record the difference
7 between the revenues collected through the GT-ME&O Charge and the initial and ongoing
8 incremental ME&O costs incurred to implement the Green Tariff Shared Renewables Program
9 (“GTSRP”). The GTSRP consists of both a Green Tariff (“GT”) option and an Enhanced
10 Community Renewables option. ME&O costs for the GT option are recorded in the
11 GTME&OMA.

12 In 2019, the GTME&OMA had current activity and interest of \$(0.134) million, and the
13 ending balance was \$0.020 million as shown in Attachment H. SDG&E requests confirmation
14 that the transactions recorded in the GTME&OMA are correctly stated and in accordance with
15 the Commission’s directives.

16 **X. GTSRACMA**

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

20 In 2019, the GTSRACMA had current activity and interest of \$(0.329) million, and the
21 ending balance was \$1.56 million, as shown in Attachment I. SDG&E requests confirmation
22 that the transactions recorded in the GTSRACMA are correctly stated and in compliance with
23 Commission directives.

1 **XI. ECRME&OMA**

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

7 In 2019, the ECRME&OMA had current activity and interest of sixty-five dollars, and
8 the ending balance was also \$0.003 million as shown in Attachment J. SDG&E requests
9 confirmation that the transactions recorded in the ECRME&OMA are appropriate and correctly
10 stated in compliance with the Commission’s directives.

11 **XII. GTSRBA**

12 Per D.15-01-051, SDG&E established the GTSRBA¹³ to record the difference between
13 the revenues collected from individual customers electing to participate in the GTSR program
14 and the incremental costs incurred to serve customers participating in that program. The GTSR
15 program consists of both a GT component and an Enhanced Community Renewables (“ECR”)
16 component which are recorded in separate subaccounts with the GTSRBA. The GTSRBA tariff
17 states that “The balance in the GTSRBA will be addressed in SDG&E’s annual Energy Resource
18 Recovery Account (ERRA) Forecast proceeding or in a separate application deemed appropriate
19 by the Commission.”¹⁴ In 2019, GTSRBA had current activity and interest of \$2.02 million
20 undercollection, and the December 31, 2019 undercollection ending balance of \$2.1445 million,
21 as shown in Attachment K. Accordingly, SDG&E requests confirmation that the transactions

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.

1 recorded in the GTSRBA are correctly stated and in compliance with the Commission's
2 directives. Once approved, SDG&E shall request recovery of the December 31, 2019
3 undercollected ending balance of \$2.1445 million in its 2022 ERRR Forecast Application

4 **XIII. TMNBCBA**

5 Per D.18-12-003, SDG&E filed AL 3343-E-B¹⁵ to establish the TMNBCBA to record the
6 tree mortality related procurement costs. As noted in D.18-12-003, Ordering Paragraph ("OP")
7 9, the TMNBCBA cost will be recovered through the public purpose program ("PPP") charge.

8 The TMNBC tariff states that "The balance in the TMNBC will be addressed in
9 SDG&E's Annual Electric Public Purpose Program Account Update filing or in another
10 proceeding deemed appropriate by the Commission."¹⁶

11 In 2019, the TMNBCBA had current activity and interest of [REDACTED] million
12 undercollection, and the December 31, 2019 undercollection ending balance was [REDACTED] million,
13 as shown in Attachment L. However, the approval of AL 3343-E authorized the transfer of 2017
14 through 2018 costs of \$21.4 million from the memorandum accounts BioRAMMA and
15 BioMASSMA to TMNBCBA. This was subsequently approved and included in PPP rates
16 effective January 1, 2020. Additionally, the approval of AL 3471-E¹⁷ authorized the transfer of
17 the remaining 2019 costs of \$2.2 million from BioRAMMA and BioMASSMA to TMNBCBA.
18 This will be included in SDG&E's 2020 PPP update filing on October 2020. Accordingly,
19 SDG&E requests confirmation that the balance of transactions recorded in 2019 in the

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

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

¹⁷ See SDG&E AL 3471-E, filed on November 25, 2019, approved on January 7, 2020, with an effective date of December 26, 2019.

1 TMNBCBA of \$9.3 million are correctly stated and in compliance with the Commission’s
2 directives.

3 **XIV. DACSASHBA, DACGTBA, AND CSGTBA**

4 Pursuant to Ordering Paragraph (OP) 8 of Decision (D.) 18-06-027 issued on June 22,
5 2018, AL 3410-E-A¹⁸ established the Disadvantaged Community – Single-Family Solar Homes
6 (DAC-SASH) Balancing Account (DACSASHBA), and AL 3253-E-B¹⁹ established the
7 Disadvantaged Community-Green Tariff Balancing Account (DACGTBA) and Community
8 Solar Green Tariff Balancing Account (CSGTBA).

9 **A. DACSASHBA**

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

13 The DACSASHBA will also record SDG&E’s proportionate share (10.3%) of the \$10
14 million annual budget starting in 2019 through the end of the program in 2030. Funds not
15 allocated to specific projects or program expenses will be returned to ratepayers at the conclusion
16 of the program (December 31, 2030). The DACSASH program will be funded first by
17 greenhouse gas (GHG) allowance revenues, and if such funds are exhausted, the programs will
18 be funded through PPP funds.

19 In 2019, the DACSASHBA had current GHGRBA transfers and interest of \$(1.033)
20 million, and the December 31, 2019 ending balance was a \$(1.033) million overcollection as

¹⁸ See SDG&E AL 3410-E-A, filed on October 1, 2019, and approved on October 24, 2019.

¹⁹ See SDG&E AL 3253-E-B, filed on November 21, 2019, and approved on December 12, 2019.

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

3 **B. DACGTBA**

4 The DACGTBA is a GT program that will allow all DACGT customers to purchase
5 100% green energy at a discount. Pursuant to D.18-06-027, the DACGTBA program will be
6 funded first by GHG allowance revenues, and if such funds are exhausted, the programs will be
7 funded through PPP funds. Therefore, SDG&E modifies the preliminary statement of the
8 Greenhouse Gas Revenue Balancing Account (GHGRBA) to reflect the transfer of the
9 authorized funding, if available, from the GHGRBA to the DACGTBA.

10 In 2019, the DACGTBA had current GHGRBA transfers and interest of \$(2.115) million,
11 and the December 31, 2019 ending balance was a \$(2.115) million overcollection, as shown in
12 Attachment N. SDG&E requests confirmation that the transactions recorded in the DACGTBA
13 are appropriate and correctly stated in accordance with Commission directives.

14 **C. CSGTBA**

15 The CSGT program is a GT/Shared Renewables Program that will allow all CSGT
16 eligible customers in DACs to benefit from the development of solar generation projects located
17 in their own or nearby DAC. Pursuant to D.18-06-027, the CSGT program will be funded first
18 by GHG allowance revenues and if such funds are exhausted, the programs will be funded
19 through PPP funds.

20 In 2019, the CSGTBA had current GHGRBA transfers and interest of \$(0.391), and the
21 December 31, 2019 ending balance was also \$(0.391) million overcollection as shown in
22 Attachment O. SDG&E requests confirmation that the transactions recorded in the CSGTBA are
23 correctly stated and in compliance with the Commission's directives.

1 **XV. AUDIT OF ENERGY RESOURCE RECOVERY ACCOUNT**

2 As ordered in D.10-02-018, OP 4, “San Diego Gas & Electric Company shall conduct
3 and complete an audit of its Energy Resource Recovery Account at least once every four years
4 with the first audit to be for the 2009 or 2010 record year.” Accordingly, in March 2018, Sempra
5 Energy Audit Services conducted a second audit of the ERRA for record year 2017.

6 **XVI. CONCLUSION**

- 7 • As directed in D.02-10-062 and D.02-12-074, SDG&E seeks approval of the
8 entries and calculations in its ERRA for the period January 1, 2019 through
9 December 31, 2019 and requests that the Commission find these entries and
10 calculations correctly stated and in compliance with the Commission’s directives,
11 and recoverable.
- 12 • As directed in D18-10-019, SDG&E seeks approval of the entries recorded to the
13 PABA for the period January 1, 2019 through December 31, 2019 and requests
14 that the Commission find these entries and calculations correctly stated and in
15 compliance with the Commission’s directives, and recoverable.
- 16 • As directed in D.06-12-019, SDG&E seeks approval of the entries recorded to the
17 TCBA for the period January 1, 2019 through December 31, 2019 and requests
18 that the Commission find these entries and calculations correctly stated and in
19 compliance with the Commission’s directives, and recoverable.
- 20 • In accordance with D.13-03-029 and AL 2499-E, SDG&E seeks approval of the
21 entries recorded to the LGBA for the period January 1, 2019 through
22 December 31, 2019, and requests that the Commission find these entries and
23 calculations correctly stated and in compliance with the Commission’s directives,

1 and recoverable. SDG&E is requesting authorization from the Commission to
2 return the overcollected 2019 recorded activity of [REDACTED] million in its 2022
3 ERRA Forecast Application for recovery, which will be filed on April 15, 2021.

- 4 • SDG&E requests that the Commission find the 2019 entries in the AB 32 electric
5 subaccount in NERBA to be correctly stated and in compliance with the
6 Commission's directives. SDG&E is requesting authorization to include the
7 balance as of December 31, 2019 of \$0.616 million undercollection in the Annual
8 Electric Regulatory Account Update filing, which will be implemented in rates
9 and amortized effective January 1 following the Commission's approval of this
10 Application.
- 11 • SDG&E requests that the Commission find the balance transfer to ERRA of 2019
12 IEMA activity in compliance with the Commission's directives.
- 13 • SDG&E requests that the Commission find the entries in the LCMA for 2019 to
14 be correctly stated and in compliance with the Commission's directives.
- 15 • SDG&E requests that the Commission find the entries in the GTME&OMA as of
16 December 31, 2019 to be correctly stated and in compliance with the
17 Commission's directives.
- 18 • SDG&E requests that the Commission find the entries in the GTSRACMA as of
19 December 31, 2019 to be correctly stated and in compliance with the
20 Commission's directives.
- 21 • SDG&E requests that the Commission find the entries in the ECRME&OMA as
22 of December 31, 2019 to be correctly stated and in compliance with the
23 Commission's directives.

- 1 • SDG&E requests that the Commission find the entries in the GTSRBA as of
2 December 31, 2019 to be correctly stated and in compliance with the
3 Commission’s directives. Once approved, SDG&E shall request recovery of the
4 December 31, 2019 undercollected ending balance of \$2.1445 million in the next
5 ERRA Forecast Application, for recovery, which will be filed on April 15, 2021
- 6 • As directed in D.18-12-003, SDG&E seeks approval of the entries recorded to the
7 TMNBCBA for the period January 1, 2019 through December 31, 2019 and
8 requests that the Commission find these entries and calculations correctly stated
9 and in compliance with the Commission’s directives, and recoverable.
- 10 • Finally, SDG&E requests that the Commission find the entries in DACSASHBA,
11 DACGTBA, and CSGTBA as of December 31, 2019 to be correctly stated and in
12 compliance with the Commission’s directives.

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

16 This concludes my prepared direct testimony.

17

1 **XVII. QUALIFICATIONS**

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

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

16 I graduated from University of California San Diego ("UCSD") with a Bachelor of
17 Science in Biochemistry, minoring in Economics with a Professional Certification in Accounting
18 also from UCSD. I also attended the Alliant International University where I received a Master
19 of Business Administration with an emphasis in Finance.

20 I have previously testified before this Commission.

ATTACHMENT A
ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) - SUMMARY

ATTACHMENT B
PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) -
SUMMARY

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

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	PPA1	Dec-19	Total
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,324,423	\$ 153,657,873	\$ 198,066,920	\$ 219,157,869	\$ 276,012,858	\$ 260,787,839	\$ 259,498,181	\$ -
Revenue (Fuel)														
PCIA Revenue - CCA						(734,665)	(141,587)	(147,001)	(157,409)	(145,080)	(135,292)		(138,587)	(1,599,620)
PCIA Revenue - DA						(4,727,064)	(884,194)	(1,027,578)	(1,188,139)	(941,883)	(1,057,547)		(855,901)	(10,682,306)
PCIA Revenue - Bundled						(156,573,987)	(29,726,964)	(33,322,407)	(37,285,809)	(31,107,886)	(30,059,956)		(29,743,732)	(347,820,740)
Total PCIA Revenue	-	-	-	-	-	(162,035,715)	(30,752,745)	(34,496,986)	(38,631,356)	(32,194,849)	(31,252,795)	-	(30,738,221)	(360,102,667)
Less: FFU						1,944,310	369,010	413,939	463,548	386,315	375,011		368,836	4,320,969
Total PCIA Revenue (net FFU)	-	-	-	-	-	(160,091,405)	(30,383,735)	(34,083,047)	(38,167,808)	(31,808,534)	(30,877,784)	-	(30,369,385)	(355,781,698)
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	-	-	-	-	-	267,001,262	76,466,231	78,171,439	58,899,210	88,261,522	15,250,467	(1,280,846)	28,916,565	611,685,852
Current Month Activity	-	-	-	-	-	106,909,857	46,082,496	44,088,391	20,731,401	56,452,988	(15,627,315)	(1,280,846)	(1,452,820)	255,904,154
Interest Rate:	2.52%	2.55%	2.49%	2.49%	2.47%	2.44%	2.31%	2.19%	2.07%	1.95%	1.80%		1.62%	
Current Month Interest**	-	-	-	-	-	414,573	250,954	320,656	359,548	402,000	402,298	(8,812)	351,083	2,492,300
Current Activity and Interest	-	-	-	-	-	107,324,430	46,333,450	44,409,047	21,090,949	56,854,988	(15,225,017)	(1,289,658)	(1,101,737)	258,396,452
Rounding/Transfer						(7)				1	(2)			(8)
Ending Balance	-	-	-	-	-	107,324,423	153,657,873	198,066,920	219,157,869	276,012,858	260,787,839	259,498,181	258,396,444	258,396,444

ATTACHMENT C
TRANSITION COST BALANCING ACCOUNT (TCBA) - SUMMARY

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

	<u>Jan-19</u>	<u>Feb-19</u>	<u>Mar-19</u>	<u>Apr-19</u>	<u>May-19</u>	<u>Jun-19</u>	<u>Jul-19</u>	<u>Aug-19</u>	<u>Sep-19</u>	<u>Oct-19</u>	<u>Nov-19</u>	<u>Dec-19</u>	<u>Total</u>
Beginning Balance	\$ (8,824,207)	\$ (9,862,896)	\$ (10,319,009)	\$ (10,698,072)	\$ (11,126,454)	\$ (10,218,711)	\$ (8,346,065)	\$ (5,844,573)	\$ (2,853,902)	\$ (791,092)	\$ (256,667)	\$ (614,527)	\$ (8,824,207)
Revenue													
Gross CTC Revenue (PS 5a)	(1,733,651)	(1,018,653)	(912,445)	(845,666)	(928,917)	(834,623)	(964,324)	(1,068,558)	(1,201,431)	(1,005,906)	(980,730)	(955,979)	(12,450,883)
GRC 2016 CTC Revenue Adjustment (GL #1150318)													-
Net CTC Revenue	(1,733,651)	(1,018,653)	(912,445)	(845,666)	(928,917)	(834,623)	(964,324)	(1,068,558)	(1,201,431)	(1,005,906)	(980,730)	(955,979)	(12,450,883)
Cost of Electricity	714,563	583,960	555,165	439,903	1,858,605	2,726,124	3,479,461	4,067,160	3,267,382	1,541,182	623,524	648,502	20,505,531
Total Costs	714,563	583,960	555,165	439,903	1,858,605	2,726,124	3,479,461	4,067,160	3,267,382	1,541,182	623,524	648,502	20,505,531
Current Month Activity	(1,019,088)	(434,693)	(357,280)	(405,763)	929,688	1,891,501	2,515,137	2,998,602	2,065,951	535,276	(357,206)	(307,477)	8,054,648
Interest Rate:	2.52%	2.55%	2.49%	2.49%	2.47%	2.44%	2.31%	2.19%	2.07%	1.95%	1.80%	1.62%	
Current Month Interest** (PS 5c)	(19,601)	(21,421)	(21,783)	(22,619)	(21,945)	(18,855)	(13,645)	(7,930)	(3,141)	(851)	(653)	(1,037)	(153,481)
Current Activity and Interest	(1,038,689)	(456,113)	(379,063)	(428,382)	907,743	1,872,646	2,501,492	2,990,672	2,062,810	534,425	(357,859)	(308,514)	7,901,167
Rounding/Transfer									(1)				(1)
Ending Balance	(9,862,896)	(10,319,009)	(10,698,072)	(11,126,454)	(10,218,711)	(8,346,065)	(5,844,573)	(2,853,902)	(791,092)	(256,667)	(614,527)	(923,041)	\$ (923,040.82)

ATTACHMENT D
LOCAL GENERATION BALANCING ACCOUNT (LGBA) - SUMMARY

ATTACHMENT E
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)

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	480,395.00	453,708.00	426,976.00	400,166.00	373,299.00	346,370.00	319,377.00	292,296.00	680,899.00	689,873.00	665,473.00	640,952.00	480,395.00
Revenues:	NERBA (AB32) Electric Authorized Revenue	(27,667.00)	(27,667.00)	(27,667.00)	(27,667.00)	(27,667.00)	(27,667.00)	(27,667.00)	(27,667.00)	(8,164.00)	(25,500.00)	(25,500.00)	(25,500.00)	(306,000.00)
Total Revenues		(27,667.00)	(27,667.00)	(27,667.00)	(27,667.00)	(27,667.00)	(27,667.00)	(27,667.00)	(27,667.00)	(8,164.00)	(25,500.00)	(25,500.00)	(25,500.00)	(306,000.00)
O&M Costs:	NERBA E AB32 O&M								415,383.00	15,796.00	-	-	-	431,179.00
Total Costs		-	-	-	-	-	-	-	415,383.00	15,796.00	-	-	-	431,179.00
Net Cost / (Revenue)		(27,667.00)	(27,667.00)	(27,667.00)	(27,667.00)	(27,667.00)	(27,667.00)	(27,667.00)	387,716.00	7,632.00	(25,500.00)	(25,500.00)	(25,500.00)	125,179.00
Interest	NERBA E Interest	980.00	935.00	857.00	800.00	738.00	674.00	586.00	887.00	1,342.00	1,100.00	979.00	848.00	10,726.00
														-
														-
Net Activity	Net Activity	(26,687.00)	(26,732.00)	(26,810.00)	(26,867.00)	(26,929.00)	(26,993.00)	(27,081.00)	388,603.00	8,974.00	(24,400.00)	(24,521.00)	(24,652.00)	135,905.00
	Ending Balance	453,708.00	426,976.00	400,166.00	373,299.00	346,370.00	319,377.00	292,296.00	680,899.00	689,873.00	665,473.00	640,952.00	616,300.00	616,300.00

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

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

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	-	3,842.84	4,094.59	4,102.59	4,111.59	4,119.59	36,959.09	39,508.64	43,843.96	49,321.68	32,026.68	33,356.68	-
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	IEMA O&M	3,838.84	243.75				32,797.50	2,475.55	4,259.32	5,397.72	(17,361.00)	1,281.00	56,992.50	89,925.18
Total Costs		3,838.84	243.75	-	-	-	32,797.50	2,475.55	4,259.32	5,397.72	(17,361.00)	1,281.00	56,992.50	89,925.18
Net Cost / (Revenue)		3,838.84	243.75	-	-	-	32,797.50	2,475.55	4,259.32	5,397.72	(17,361.00)	1,281.00	56,992.50	89,925.18
Interest	IEMA Interest	4.00	8.00	8.00	9.00	8.00	42.00	74.00	76.00	80.00	66.00	49.00	84.00	508.00
	Transfer to ERRA												(90,433.18)	(90,433.18)
Net Activity	Net Activity	3,842.84	251.75	8.00	9.00	8.00	32,839.50	2,549.55	4,335.32	5,477.72	(17,295.00)	1,330.00	(33,356.68)	-
	Ending Balance	3,842.84	4,094.59	4,102.59	4,111.59	4,119.59	36,959.09	39,508.64	43,843.96	49,321.68	32,026.68	33,356.68	-	-

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

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

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	86,899.00	99,404.51	107,065.70	120,261.21	131,320.64	143,052.68	165,889.60	166,208.60	186,877.30	187,199.30	208,632.19	208,945.19	86,899.00
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	LCMA O&M	12,310.51	7,442.19	12,959.51	10,798.43	11,450.04	22,522.92		20,346.70		21,111.89		12,719.31	131,661.50
Total Costs		12,310.51	7,442.19	12,959.51	10,798.43	11,450.04	22,522.92	-	20,346.70	-	21,111.89	-	12,719.31	131,661.50
Net Cost / (Revenue)		12,310.51	7,442.19	12,959.51	10,798.43	11,450.04	22,522.92	-	20,346.70	-	21,111.89	-	12,719.31	131,661.50
Interest	LCMA Interest	195.00	219.00	236.00	261.00	282.00	314.00	319.00	322.00	322.00	321.00	313.00	291.00	3,395.00
														-
														-
Net Activity	Net Activity	12,505.51	7,661.19	13,195.51	11,059.43	11,732.04	22,836.92	319.00	20,668.70	322.00	21,432.89	313.00	13,010.31	135,056.50
	Ending Balance	99,404.51	107,065.70	120,261.21	131,320.64	143,052.68	165,889.60	166,208.60	186,877.30	187,199.30	208,632.19	208,945.19	221,955.50	221,955.50

ATTACHMENT H
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)

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	151,581.00	137,865.10	129,077.95	115,536.09	110,361.15	95,792.23	85,039.17	73,548.31	60,893.91	47,486.66	35,687.79	22,381.17	151,581.00
Revenues:	GTME&OMA Revenue	(14,785.95)	(9,054.61)	(13,795.86)	(6,710.07)	(15,661.26)	(11,381.57)	(11,636.02)	(12,870.06)	(15,198.34)	(12,358.77)	(13,120.61)	(11,976.70)	(148,549.82)
Total Revenues		(14,785.95)	(9,054.61)	(13,795.86)	(6,710.07)	(15,661.26)	(11,381.57)	(11,636.02)	(12,870.06)	(15,198.34)	(12,358.77)	(13,120.61)	(11,976.70)	(148,549.82)
O&M Costs:	GTME&OMA O&M	766.05	(15.54)	-	1,301.13	880.34	444.51	(6.84)	92.66	1,698.09	491.90	(230.01)	6,759.54	12,181.83
Total Costs		766.05	(15.54)	-	1,301.13	880.34	444.51	(6.84)	92.66	1,698.09	491.90	(230.01)	6,759.54	12,181.83
Net Cost / (Revenue)		(14,019.90)	(9,070.15)	(13,795.86)	(5,408.94)	(14,780.92)	(10,937.06)	(11,642.86)	(12,777.40)	(13,500.25)	(11,866.87)	(13,350.62)	(5,217.16)	(136,367.99)
Interest	GTME&OMA Interest	304.00	283.00	254.00	234.00	212.00	184.00	152.00	123.00	93.00	68.00	44.00	27.00	1,978.00
														-
														-
Net Activity	Net Activity	(13,715.90)	(8,787.15)	(13,541.86)	(5,174.94)	(14,568.92)	(10,753.06)	(11,490.86)	(12,654.40)	(13,407.25)	(11,798.87)	(13,306.62)	(5,190.16)	(134,389.99)
	Ending Balance	137,865.10	129,077.95	115,536.09	110,361.15	95,792.23	85,039.17	73,548.31	60,893.91	47,486.66	35,687.79	22,381.17	17,191.01	17,191.01

ATTACHMENT I
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)

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	1,886,421.00	1,870,508.11	1,853,791.34	1,822,823.80	1,814,843.53	1,776,791.64	1,747,040.49	1,724,778.96	1,692,513.88	1,651,397.33	1,622,095.89	1,588,604.26	1,886,421.00
Revenues:	GTSRACMA Revenue	(48,725.72)	(29,766.13)	(45,429.19)	(22,040.37)	(51,579.74)	(37,466.67)	(38,299.18)	(42,365.57)	(50,045.40)	(40,688.34)	(43,193.44)	(39,404.83)	(489,004.58)
Total Revenues		(48,725.72)	(29,766.13)	(45,429.19)	(22,040.37)	(51,579.74)	(37,466.67)	(38,299.18)	(42,365.57)	(50,045.40)	(40,688.34)	(43,193.44)	(39,404.83)	(489,004.58)
O&M Costs:	GTSRACMA GTO O&M	20,809.69	2,975.79	3,492.21	3,261.36	1,708.34	830.44	414.47	738.15	1,283.95	4,263.76	3,275.00	1,445.82	44,498.98
	GTSRACMA ECRO O&M	8,062.14	6,120.57	7,158.44	7,028.74	8,126.51	3,306.08	12,285.18	6,247.34	4,762.90	4,465.14	4,020.81	4,180.71	75,764.56
Total Costs		28,871.83	9,096.36	10,650.65	10,290.10	9,834.85	4,136.52	12,699.65	6,985.49	6,046.85	8,728.90	7,295.81	5,626.53	120,263.54
Net Cost / (Revenue)		(19,853.89)	(20,669.77)	(34,778.54)	(11,750.27)	(41,744.89)	(33,330.15)	(25,599.53)	(35,380.08)	(43,998.55)	(31,959.44)	(35,897.63)	(33,778.30)	(368,741.04)
Interest	GTSRACMA Interest	3,941.00	3,953.00	3,811.00	3,770.00	3,693.00	3,579.00	3,338.00	3,115.00	2,882.00	2,658.00	2,406.00	2,122.00	39,268.00
														-
Net Activity	Net Activity	(15,912.89)	(16,716.77)	(30,967.54)	(7,980.27)	(38,051.89)	(29,751.15)	(22,261.53)	(32,265.08)	(41,116.55)	(29,301.44)	(33,491.63)	(31,656.30)	(329,473.04)
	Ending Balance	1,870,508.11	1,853,791.34	1,822,823.80	1,814,843.53	1,776,791.64	1,747,040.49	1,724,778.96	1,692,513.88	1,651,397.33	1,622,095.89	1,588,604.26	1,556,947.96	1,556,947.96

ATTACHMENT J
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)

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	2,924.00	2,930.00	2,936.00	2,942.00	2,948.00	2,954.00	2,960.00	2,966.00	2,971.00	2,976.00	2,981.00	2,985.00	2,924.00
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:														-
Total Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	ECRME&OMA Interest	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	4.00	4.00	65.00
														-
														-
Net Activity	Net Activity	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	4.00	4.00	65.00
	Ending Balance	2,930.00	2,936.00	2,942.00	2,948.00	2,954.00	2,960.00	2,966.00	2,971.00	2,976.00	2,981.00	2,985.00	2,989.00	2,989.00

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

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

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	125,241.00	304,629.28	382,730.26	589,892.16	563,458.80	774,775.48	873,062.55	933,688.91	1,066,676.27	1,288,671.86	1,547,697.64	1,843,217.34	125,241.00
Revenues:	GTSRBA Revenue	(890,964.72)	(518,118.02)	(788,743.10)	(383,131.36)	(895,186.32)	(649,893.93)	(665,070.64)	(735,150.64)	(868,280.41)	(706,415.22)	(750,083.30)	(684,701.52)	(8,535,739.18)
Total Revenues		(890,964.72)	(518,118.02)	(788,743.10)	(383,131.36)	(895,186.32)	(649,893.93)	(665,070.64)	(735,150.64)	(868,280.41)	(706,415.22)	(750,083.30)	(684,701.52)	(8,535,739.18)
Purchased Power (PS 5)	GTSRBA Monthly PURCHASED POWER	1,061,301.00	590,310.00	986,907.00	365,458.00	1,096,097.00	674,903.00	754,597.00	853,915.00	1,083,147.00	884,066.00	976,888.00	915,934.00	10,243,523.00
	GTSRBA Monthly WREGIS FEES	64.00	39.00	60.00	29.00	67.00	50.00	50.00	55.00	66.00	53.00	57.00	52.00	642.00
	GTSRBA Monthly CAISO GMC 561.4	4,426.00	2,709.00	4,150.00	1,996.00	4,667.00	3,386.00	3,453.00	3,816.00	4,507.00	3,668.00	3,896.00	3,556.00	44,230.00
	GTSRBA Monthly CAISO GMC 561.8	1,693.00	1,036.00	1,587.00	763.00	1,783.00	1,293.00	3,405.00	3,762.00	(2,651.00)	1,415.00	1,502.00	1,371.00	16,959.00
	GTSRBA Monthly CAISO GMC 575.7	2,698.00	1,651.00	2,530.00	1,234.00	2,884.00	2,092.00	2,157.00	2,383.00	2,814.00	2,284.00	2,425.00	2,214.00	27,366.00
	GTSRBA Monthly PWR FORECASTING FEE-GREEN TARIFF	(280.00)	(256.00)	(337.00)	(410.00)	(371.00)	(193.00)	(36.00)	(447.00)	(340.00)	(299.00)		(265.00)	(3,234.00)
	GTSRBA Monthly PWR CAPACITY-GREEN TARIFF											(166.00)	166.00	-
	GTSRBA Monthly PWR CURTAILMENT-GREEN TARIFF				(13,567.00)		64,976.00	(38,970.00)	2,133.00	703.00	71,951.00	58,460.00	60,323.00	206,009.00
Total Costs		1,069,902.00	595,489.00	994,897.00	355,503.00	1,105,127.00	746,507.00	724,656.00	865,617.00	1,088,246.00	963,138.00	1,043,062.00	983,351.00	10,535,495.00
Net Cost / (Revenue)		178,937.28	77,370.98	206,153.90	(27,628.36)	209,940.68	96,613.07	59,585.36	130,466.36	219,965.59	256,722.78	292,978.70	298,649.48	1,999,755.82
Interest	GTSRBA Interest	451.00	730.00	1,008.00	1,195.00	1,376.00	1,674.00	1,041.00	2,521.00	2,030.00	2,303.00	2,541.00	2,690.00	19,560.00
Net Activity	Net Activity	179,388.28	78,100.98	207,161.90	(26,433.36)	211,316.68	98,287.07	60,626.36	132,987.36	221,995.59	259,025.78	295,519.70	301,339.48	2,019,315.82
	Ending Balance	304,629.28	382,730.26	589,892.16	563,458.80	774,775.48	873,062.55	933,688.91	1,066,676.27	1,288,671.86	1,547,697.64	1,843,217.34	2,144,556.82	2,144,556.82

ATTACHMENT L
TREE MORTALITY NON-BYPASSABLE CHARGE BALANCING
ACCOUNT - SUMMARY

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

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	-	-	-	-	-	-	-	23,118,859.22	25,593,972.22	27,112,016.22	28,861,479.22	29,655,449.22	-
Revenues:	Authorized Revenue													-
Total Revenues		-	-	-	-	-	-	-						-
Cost of Electricity	TMNBCBA - PURCHASED POWER TMNBCBA - CAISO REVENUES													
Total Costs		-	-	-	-	-	-	-						
Net Cost / (Revenue)		-	-	-	-	-	-	-						
Interest	TMNBC Interest Transfer from BMMA & BRMA							1,696.00	44,410.00	45,420.00	45,442.00	43,855.00	40,724.00	221,547.00
Net Activity	Net Activity	-	-	-	-	-	-							
	Ending Balance	-	-	-	-	-	-							

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

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

Category	Text	12/31/2018 Balance Forward	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	Beginning Ba	-	-	-	-	-	-	-	-	-	-	-	(1,030,837.00)	(1,032,383.00)
Revenues:	FUND TRANSFER - GHGRBA											(1,030,000.00)		
Total Revenues			-	-	-	-	-	-	-	-	-	(1,030,000.00)	-	-
O&M Costs:														
Total Costs			-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)			-	-	-	-	-	-	-	-	-	(1,030,000.00)	-	-
Interest	DACSASHBA Interest											(837.00)	(1,546.00)	(1,394.00)
Transfers	DACSASHBA Balance Flip											-		
Net Activity	Net Activity		-	-	-	-	-	-	-	-	-	(1,030,837.00)	(1,546.00)	(1,394.00)
	Ending Balan	-	-	-	-	-	-	-	-	-	-	(1,030,837.00)	(1,032,383.00)	(1,033,777.00)

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

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

Category	Text	12/31/2018 Balance Forward	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Ba	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenues:	DACGTBA Revenue													(2,113,700.00)	(2,113,700.00)
Total Revenues			-	-	-	-	-	-	-	-	-	-	-	(2,113,700.00)	(2,113,700.00)
O&M Costs:	DACGTBA O&M														-
Capital Related	DACGTBA E Depreciation														-
	DACGTBA E Return														-
	DACGTBA E Tax														-
	DACGTBA E Property Tax														-
Total Costs			-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)			-	-	-	-	-	-	-	-	-	-	-	(2,113,700.00)	(2,113,700.00)
Monthly Inte	DACGTBA Interest													(1,427.00)	(1,427.00)
Transfers															-
Net Activity	Net Activity		-	-	-	-	-	-	-	-	-	-	-	(2,115,127.00)	(2,115,127.00)
	Ending Balan	-	-	-	-	-	-	-	-	-	-	-	-	(2,115,127.00)	(2,115,127.00)

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

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

Category	Text	12/31/2018 Balance Forward	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Ba	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenues:	CSGTBA Revenue														-
	FUND TRANSFER - CSGTBA													(390,500.00)	(390,500.00)
Total Revenues			-	-	-	-	-	-	-	-	-	-	-	(390,500.00)	(390,500.00)
O&M Costs:	CSGTBA O&M														-
Capital Related	CSGTBA E Depreciation														-
	CSGTBA E Return														-
	CSGTBA E Tax														-
	CSGTBA E Property Tax														-
Total Costs			-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)			-	-	-	-	-	-	-	-	-	-	-	(390,500.00)	(390,500.00)
Monthly Interest	CSGTBA Interest													(264.00)	(264.00)
															-
															-
Net Activity	Net Activity		-	-	-	-	-	-	-	-	-	-	-	(390,764.00)	(390,764.00)
	Ending Balan	-	-	-	-	-	-	-	-	-	-	-	-	(390,764.00)	(390,764.00)

ATTACHMENT P
2019 ERRR FORECAST VS ACTUAL VARIANCE ANALYSIS

Attachment P - 2019 ERRA Forecast vs Actual Variance Analysis

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

Thousands of Dollars (without FF&U)

No.	Component	2019 Forecast	2019 Recorded	Difference	Variance
1	Load ISO Charges & Supply ISO Revenues		\$ 620,575		
2	Contract Costs (non-CTC)		226,007		
3	Contract Costs (CTC up to Market)		3,764		
4	Generation Fuel		-		
5	Net Supply ISO Revenues	1,026,431	229,771		
6	Equity Rebalancing Costs		6,833		
7	CAISO Misc. Costs		(189)		
8	Hedging Costs		(1,736)		
9	Greenhouse Gas & Carrying Costs		8,537		
	Total ERRA Expenses	\$ 1,215,535	\$ 863,789	\$ (351,746)	

- 1 **Load ISO Charges & Supply ISO Revenues** - SDG&E's analysis reveals that the main factor is the June 2019 establishment of the Portfolio Allocation Balancing Account ("PABA") in accordance with D.18-10-019 and the resulting shift of above market expenses from ERRA to PABA. The purpose of the PABA is to record the "above-market" costs and revenues associated with all generation resources that are eligible for cost recovery through the Power Charge Indifference Adjustment ("PCIA") rates, including SDG&E's Utility-Owned Generation ("UOG"). The PABA was approved by Energy Division on May 30, 2019 with an effective date of January 1, 2019.
- 2 **Contract Costs (non-CTC)** - Ibid.
- 3 **Contract Costs (CTC up to Market)** - AEI NS, NI & NTC: QF Plants shut down Feb 8, 2019 PPAs terminated.
- 4 **Generation Fuel** - Per D18-10-019 and Advice Letter 3318-E, all Generation Fuel cost are recorded above market in the Portfolio Allocation Balancing Account (PABA) balancing account.
- 7 **CAISO Misc. Costs** -[1] Ibid.
- 8 **Hedging Costs** - [1] Ibid.

ATTACHMENT Q
ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) 2019 VS
2018 RECORDED VARIANCE ANALYSIS

Attachment Q - 2019 vs 2018 Recorded Variance Analysis

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

San Diego Gas & Electric Company
Energy Resource Recovery Account (ERRA)
2019 vs 2018 Recorded Variance Analysis

Line #	Description	Diff Item	Column 1 Total 2019	Column 2 Total 2018	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		\$ 49,747,542	\$ -			
2	REVENUES						
3	EECC Revenue (Less DWR Revenue)	5A	(1,126,524,259)	(1,671,994,272)	545,470,013	-32.6%	The system average commodity rate decreased by approximately 0.3 cents per kilowatt hour ("kWh") or 3% (2019 ERRA Forecast Implementation), the 2019 decreased revenues collected due to decrease in rate and sales.
4	Power Charge Indifference Adjustment (PCIA) Revenue	5B	(3,162,979)	(9,456,995)	6,294,016	-66.6%	The decrease in PCIA revenue is due to the establishment of the Portfolio Allocation Balancing Account (PABA) in 2019. The majority of PCIA revenue was transferred to PABA. The remaining amount in ERRA is related to Green Tariff (GT) customers. Though GT customers still get their energy from SDGE, it is a different energy portfolio than other bundled customers, thus they are considered departed load (PCIA customers). However, since they are neither DA or CCA they do not qualify for PABA.
5	Peak Time Rebate (PTR) Incentive Payments	5C	18	575,541	(575,523)	-100.0%	Peak Time Rebate Energy Incentive Payments were lower in 2019 due to lower usage by the customers.
6	Net Energy Metering - Net Surplus Compensation Pmts	5D	50,564,495	38,514,790	12,049,705	31.3%	Net Energy Metering compensation payments were much higher in 2019 due to higher customer enrollment and activity.
7	Total ERRA Revenues including FF&U		(1,079,122,725)	(1,642,360,936)	563,238,211		
8							
9	Less: FF&U factor (1.012145) for EECC	5A	13,008,808	20,062,711	(7,053,903)		
10	Less: FF&U factor for Power Charge Indifference Revenue	5B	71,638	113,475	(41,837)		
11	Less: FF&U factor for Peak Time Rebate Payments	5C	(0)	(6,906)	6,906		
12	Less: FF&U factor for Net Energy Metering	5D	(131,760)	(462,148)	330,388		
13	Total FF&U		12,948,686	19,707,132	(6,758,446)		
14							
15	Subtotal ERRA Revenues without FF&U		(1,066,174,039)	(1,622,653,804)	556,479,765		
16							
17	Less: Transfer to NGBA	5t	51,717,133	231,684,853	(179,967,720)	-77.7%	Lower NGBA revenue requirement due to transfer of above market UOG revenue requirement to PABA.
18	Less: Transfer to GRCMA	5t	-	-	-	#DIV/0!	
19	Less: Transfer to DRGBA	5t	385,000	94,000	291,000	309.6%	The projected 2018 year-end balance in the Advanced Metering and Demand Response Memorandum Account, Generation Subaccount was higher than prior year (AL 3291-E).
20	Less: Transfer to MMMA	5t	1,146,643	1,069,931	76,712	7.2%	Higher MMA transfer rate in 2019 due to lower authorized sales volume
21	Less: GRC 2016 Franchise Fee Refund	5t	-	-	-	#DIV/0!	
22							
23	Net Revenues Booked to ERRA		\$ (1,012,925,263)	\$ (1,389,805,020)	\$ 376,879,757		
24							
25	EXPENSES						
26	Contract Costs (CTC up-to-market) - PGE	5a	-	-	-	-	
27	Contract Costs (CTC up-to-market) - QFs & YCA	5b	3,763,518	7,291,209	(3,527,691)	-48.4%	Applied Energy Inc contracts ended 3/18, lower payments to CoGen counterparties for energy and capacity in 2019 (AEI's four contracts ended 3/18)
28	Contract Costs (Non-CTC)	5c	226,007,256	851,624,645	(625,617,389)	-73.5%	The June 2019 establishment of the Portfolio Allocation Balancing Account ("PABA") in accordance with D.18-10-019 and the resulting shift of above market expenses from ERRA to PABA.
29	Generation Fuel & In-Lieu Payment	5d	-	130,010,208	(130,010,208)	-100.0%	Per D18-10-019 and Advice Letter 3318-E, all Generation Fuel cost are recorded above market in the Portfolio Allocation Balancing Account (PABA) balancing account.
30	Other ISO Related Costs	5e	-	-	-	#DIV/0!	
31	ISO Supply & Load Costs	5f	620,574,504	404,199,398	216,375,106	53.5%	The June 2019 establishment of the Portfolio Allocation Balancing Account ("PABA") in accordance with D.18-10-019 and the resulting shift of above market expenses from ERRA to PABA.
32	Hedging Costs & Financial Transactions	5i	(1,736,444)	15,320,934	(17,057,378)	-111.3%	The June 2019 establishment of the Portfolio Allocation Balancing Account ("PABA") in accordance with D.18-10-019 and the resulting shift of above market expenses from ERRA to PABA.
33	Rounding		-	-	-	-	
34	Customer Incentives - SPP, DR,20/20		-	-	-	-	
35	Rewards/Penalties - Palomar Energy Ctr	5k	-	-	-	-	
36	WREGIS Costs	5l	2,384,142	2,299,494	84,648	3.7%	Decrease due to a higher number of GHG RECs retired in 2019 for GHG compliance.
37	ISO CRRs Costs	5g	(23,856,374)	(71,152,363)	47,295,989	-66.5%	Due to higher revenues from CAISO in 2018 resulting from higher CRR value/higher quantity of CRRs settling with CAISO for electric congestion.
38	ISO Convergence Bidding Costs	5e	(189,450)	(1,732,409)	1,542,959	-89.1%	Due to higher revenues from CAISO for 2018 convergence bidding related items.

39	Rebalancing Costs (OMEC)	5m	6,833,252	11,123,899	(4,290,647)	-38.6%	Due to lower cost associated with Variable Interest Entity (VIE) impact of Otay Consolidation in 2018
40	Purchased Tradable Renewable Energy Credits (TREC)s	5n	-	-	-	-	
41	Sales Tradable Renewable Energy Credits (TREC)s	5n	-	-	-	-	
42	Net Surplus Compensation Costs (AB920)		-	-	-	-	
43	Authorized Disallowances	5s	-	-	-	-	
44							
45	Total Balancing Account Expenses		\$ 842,317,175	\$ 1,385,585,695	\$ (543,268,520)		
46							
47	MISCELLANEOUS						
48	Supplier Refunds	5q	-	-	-	#DIV/0!	
49	Adjustments for In-Lieu Franchise Fees and O&M true-ups related to SONGS settlement items	5d, 1	-	-	-		
50	Carrying Cost Related to Hedging Margin Deposit - Computed	5i	535,292	505,553	29,738	5.9%	
51	SONGS Settlement: Trust reimbursement	1	-	-	-	#DIV/0!	
52	Authorized Disallowances	5s	-	-	-	#DIV/0!	
53	Energy Crisis Settlement - Aquila & CAL Party Refund						
54	FF&U Adjustment			18,689	(18,689)	-100.0%	
55	Total Miscellaneous		\$ 535,292	\$ 524,242	\$ 11,049		
56							
57	Net Current Month Under/ (Over) Collection		\$ (170,072,796)	\$ (3,695,083)	\$ (166,377,714)		
58							
59	Interest Rate						
60	Interest	5u	871,224	1,922,903	(1,051,679)	-54.7%	Lower interest in 2019 due to overcollection balance.
61							
62	Transfer from IEMA	5t	90,433	208,629	(118,196)	-56.7%	Lower third-party Independent Evaluators costs in 2019.
63	Transfer from DPBA	5t					
64	Transfer from RPSCMA	5t		41,867	(41,867)	-100.0%	The balance of the RPSCMA account was transferred to ERRA at the end of 2018.
65	True-up of SONGS Settlement items	1	-	-	-		
66	Activity with Interest & Transfers		\$ (169,111,138)	\$ (1,521,683)	\$ (167,589,456)		
67	ERRA ending balance		\$ (119,363,594)	\$ 49,747,542			

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

**DECLARATION
OF KHOANG T. NGO**

A.20-06-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 2019, (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 2019, and (iii) Costs Recorded in Related Regulatory Accounts in 2019.

I, Khoang T. Ngo, declare as follows:

1. I am the Senior Energy Administrator 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, 2019 through December 31, 2019, and (iii) the Entries Recorded in Related Regulatory Accounts. Additionally, as the Senior Energy Administrator, I am thoroughly familiar with the facts and representations in this declaration and if called upon to testify I could and would testify to the following based upon personal knowledge.

2. I am providing this Declaration to demonstrate that the confidential information ("Protected Information") in support of the referenced Application falls within the scope of data provided confidential treatment in the IOU Matrix ("Matrix") attached to the Commission's Decision D.06-06-066 (the Phase I Confidentiality decision). Pursuant to the 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
KTN-A-1, B-1, D-1, L-1; Attachment A, B, D and Attachment L	XI	Monthly Procurement Costs, confidential for 3 years
Attachment P, line 1 and 5: 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 P, line 2 and 6: Contract Costs (non-CTC) & Equity Rebalancing Costs	II.B.4	Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years.
Attachment P, 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 P, line 4: Generation Fuel	II.B.1	Generation Cost Forecasts of Utility Retained Generation; confidential for 3

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

	II.B.4	years. Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years.
Attachment P, line 7: CAISO Misc. Costs	II.A.2	Utility Electric Price Forecasts; confidential for 3 years.
Attachment Q, line 8: Hedging Costs	I.A.4	Long-term Fuel (gas) Buying and Hedging Plans; confidential for 3 years.

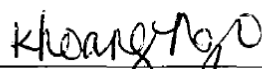
4. I am not aware of any instances where the Protected Information has been disclosed to the public. To my knowledge, no party, including SDG&E, has publicly revealed any of the Protected Information.

5. 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, 2020, at San Diego, California.



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

**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 (“SDpG&E”). I have been delegated authority to sign this declaration by Miguel Romero, Vice President of Energy Supply. I have reviewed Khoang Ngo’s Prepared Direct Testimony (“Testimony”) in support of SDG&E’s “Application ... for Approval (i) Contract Administration, Least Cost Dispatch and Power Procurement Activities in 2019, (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 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, 2020, at San Diego.


James Magill

ATTACHMENT A

**SDG&E Request for Confidentiality
on the following information in its Application for Approval of Its 2019
(i) Contract Administration, Least Cost Dispatch and Power
Procurement Activities in 2019, (ii) Costs Related to those Activities
Recorded to the Energy Resource Recovery Account, Portfolio
Allocation Balancing Account, Local Generating Balancing Account,
and Transition Cost Balancing Account in 2019, and (iii) Costs
Recorded in Related Regulatory Accounts in 2019**

Location of Protected Information	Legal Authority	Narrative Justification
Attachment P, line 9 and Attachment Q, line 44: Greenhouse Gas & 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).	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.
Attachment L, lines 14-13, 21, and 23-14; KTN-14 – 15; Section XIII. TMNBCBA	D.16-08-024; D.17-05-035; D.17-09-023; Public Utilities Code Section 454.5(g).	Tree mortality-related procurement costs: Providing these costs to market participants would allow them to know SDG&E’s tree mortality costs, since there is only one contract being recovered in these memorandum accounts. Making this information public would compromise SDG&E’s contractual bargaining power such that customer costs are likely to rise. Thus, the release of this non-public confidential information will unjustifiably allow market participants to use this information to the disadvantage of SDG&E’s customers.