

Application of SAN DIEGO GAS & ELECTRIC )  
COMPANY for authority to update its gas and )  
electric revenue requirement and base rates )  
effective January 1, 2024 (U 902-M) )

Application No. 22-05-016

Exhibit No.: (SDG&E-07-CWP-R)

REVISED CAPITAL WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF MARIA T. MARTINEZ  
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

AUGUST 2022



2024 General Rate Case - REVISED  
**INDEX OF WORKPAPERS**

**Exhibit SDG&E-07-CWP-R - GAS ENGINEERING**

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San Diego Gas & Electric Company  
 2024 GRC - REVISED  
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**Overall Summary For Exhibit No. SDG&E-07-CWP-R**

<b>Area:</b>	<b>GAS ENGINEERING</b>
<b>Witness:</b>	<b>Maria T. Martinez</b>

		In 2021 \$ (000)		
		Adjusted-Forecast		
		2022	2023	2024
<b>A. Supervision and Engineering Overhead Pool</b>		295	295	295
	<b>Total</b>	<b>295</b>	<b>295</b>	<b>295</b>

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
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Area: GAS ENGINEERING  
 Witness: Maria T. Martinez  
 Category: A. Supervision and Engineering Overhead Pool  
 Workpaper: EN9030

**Summary for Category: A. Supervision and Engineering Overhead Pool**

	In 2021\$ (000)			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	166	204	204	204
Non-Labor	169	91	91	91
NSE	0	0	0	0
<b>Total</b>	<b>335</b>	<b>295</b>	<b>295</b>	<b>295</b>
FTE	1.7	1.7	1.7	1.7

**EN9030 Local GT Supervision and Engineering Pool**

Labor	166	204	204	204
Non-Labor	169	91	91	91
NSE	0	0	0	0
<b>Total</b>	<b>335</b>	<b>295</b>	<b>295</b>	<b>295</b>
FTE	1.7	1.7	1.7	1.7

*Note: Totals may include rounding differences.*

**Beginning of Workpaper Group**  
**EN9030 - Local GT Supervision and Engineering Pool**

San Diego Gas & Electric Company  
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Capital Workpapers

Area: GAS ENGINEERING  
 Witness: Maria T. Martinez  
 Budget Code: EN903.0  
 Category: A. Supervision and Engineering Overhead Pool  
 Category-Sub: 1. Supervision and Engineering Overhead Pool  
 Workpaper Group: EN9030 - Local GT Supervision and Engineering Pool

**Summary of Results (Constant 2021 \$ in 000s):**

Forecast Method		Adjusted Recorded					Adjusted Forecast		
		2017	2018	2019	2020	2021	2022	2023	2024
	<b>Years</b>								
Labor	5-YR Average	235	88	112	295	166	204	204	204
Non-Labor	5-YR Average	91	171	274	104	169	91	91	91
NSE	5-YR Average	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>326</b>	<b>259</b>	<b>386</b>	<b>399</b>	<b>336</b>	<b>295</b>	<b>295</b>	<b>295</b>
FTE	5-YR Average	1.7	0.6	0.9	2.5	1.7	1.7	1.7	1.7

**Business Purpose:**

This Capital Budget Code 903 provides a pool for overhead charges that will be reassigned to the various budget categories on a direct basis. Charges reside in this Budget Category temporarily and are reassigned on a monthly basis.

**Physical Description:**

Supervision and Engineering Overhead charges stemming from labor spend on Capital projects and reassigned to Capital budget categories specific to Gas Transmission projects.

**Project Justification:**

Continues an established accounting procedure for making charges to overheads on a direct basis to Gas Transmission's budget categories.

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
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Capital Workpapers

Area: GAS ENGINEERING  
Witness: Maria T. Martinez  
Budget Code: EN903.0  
Category: A. Supervision and Engineering Overhead Pool  
Category-Sub: 1. Supervision and Engineering Overhead Pool  
Workpaper Group: EN9030 - Local GT Supervision and Engineering Pool

**Forecast Methodology:**

**Labor - 5-YR Average**

The 5 year average was chosen as the foundation for future labor expense requirements. The nature of work performed under this organization has proven to be consistent over time, as evidenced by historical recorded costs in this Budget Code. Current activity levels and support functions are expected to continue moving forward. The 5 year average serves as the best indication of the ongoing requirements for this overhead pool and is expected to meet future funding requirements.

**Non-Labor - 5-YR Average**

The 5 year average was chosen as the foundation for future non-labor expense requirements. The nature of work performed under this organization has proven to be consistent over time, as evidenced by historical record costs in this Budget Code. Current activity levels and support functions are expected to continue moving forward. The 5 year average serves as the best indication of the ongoing requirements for this overhead pool and is expected to meet future funding requirements.

**NSE - 5-YR Average**

There are no non-standard escalation expenses in this workpaper.

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 Budget Code: EN903.0  
 Category: A. Supervision and Engineering Overhead Pool  
 Category-Sub: 1. Supervision and Engineering Overhead Pool  
 Workpaper Group: EN9030 - Local GT Supervision and Engineering Pool

**Summary of Adjustments to Forecast**

In 2021 \$ (000)										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	5-YR Average	179	179	179	25	25	25	204	204	204
Non-Labor	5-YR Average	162	162	162	-71	-71	-71	91	91	91
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>341</b>	<b>341</b>	<b>341</b>	<b>-46</b>	<b>-46</b>	<b>-46</b>	<b>295</b>	<b>295</b>	<b>295</b>
FTE	5-YR Average	1.5	1.5	1.5	0.2	0.2	0.2	1.7	1.7	1.7

**Forecast Adjustment Details**

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>
<b>2022 Total</b>	0	0	0	0	0.0
<b>2023 Total</b>	0	0	0	0	0.0
<b>2024 Total</b>	0	0	0	0	0.0

*Note: Totals may include rounding differences.*



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**Determination of Adjusted-Recorded:**

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	133	148	155	157	155
Non-Labor	466	24	79	251	151
NSE	0	0	0	0	0
<b>Total</b>	<b>599</b>	<b>172</b>	<b>234</b>	<b>409</b>	<b>306</b>
FTE	1.4	1.5	1.5	1.5	1.4
<b>Adjustments (Nominal \$)**</b>					
Labor	19	-88	-74	67	-10
Non-Labor	-398	111	148	-161	18
NSE	0	0	0	0	0
<b>Total</b>	<b>-379</b>	<b>24</b>	<b>74</b>	<b>-93</b>	<b>8</b>
FTE	0.1	-0.9	-0.7	0.7	0.1
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	152	60	81	225	145
Non-Labor	68	135	226	90	169
NSE	0	0	0	0	0
<b>Total</b>	<b>220</b>	<b>195</b>	<b>308</b>	<b>315</b>	<b>314</b>
FTE	1.5	0.6	0.8	2.2	1.5
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	23	9	12	32	22
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>23</b>	<b>9</b>	<b>12</b>	<b>32</b>	<b>22</b>
FTE	0.2	0.0	0.1	0.3	0.2
<b>Escalation to 2021\$</b>					
Labor	60	18	19	39	0
Non-Labor	23	36	47	14	0
NSE	0	0	0	0	0
<b>Total</b>	<b>83</b>	<b>54</b>	<b>66</b>	<b>52</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2021\$)</b>					
Labor	235	88	112	295	166
Non-Labor	91	171	274	104	169
NSE	0	0	0	0	0
<b>Total</b>	<b>326</b>	<b>259</b>	<b>386</b>	<b>399</b>	<b>336</b>
FTE	1.7	0.6	0.9	2.5	1.7

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Capital Workpapers

Area: GAS ENGINEERING  
 Witness: Maria T. Martinez  
 Budget Code: EN903.0  
 Category: A. Supervision and Engineering Overhead Pool  
 Category-Sub: 1. Supervision and Engineering Overhead Pool  
 Workpaper Group: EN9030 - Local GT Supervision and Engineering Pool

**Summary of Adjustments to Recorded:**

		In Nominal \$(000)				
Years	2017	2018	2019	2020	2021	
Labor	19	-88	-74	67	-10	
Non-Labor	-398	111	148	-161	18	
NSE	0	0	0	0	0	
<b>Total</b>	<b>-379</b>	<b>24</b>	<b>74</b>	<b>-93</b>	<b>8</b>	
FTE	0.1	-0.9	-0.7	0.7	0.1	

**Detail of Adjustments to Recorded in Nominal \$:**

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>
2017	19	-15	0	5	0.1
<b>Explanation:</b>	This adjustment is to align the values with the correct OH data.				
2017	0	-363	0	-363	0.0
<b>Explanation:</b>	Transfer environmental services expenses out of Gas Engineering WP EN9030 to Gas Distribution WP G09020 where they should have been charged.				
2017	0	-17	0	-17	0.0
<b>Explanation:</b>	Transfer electrical overhead expenses that were incorrectly charged to Gas Engineering WP EN 9030 to Electric Distribution WP E09040, where these expenses should have been charged and activities reside.				
2017	0	-3	0	-3	0.0
<b>Explanation:</b>	Exclusion for travel expenses incorrectly charged to BC 903.				
<b>2017 Total</b>	<b>19</b>	<b>-398</b>	<b>0</b>	<b>-379</b>	<b>0.1</b>
2018	-88	119	0	32	-0.9
<b>Explanation:</b>	This adjustment is to align the values with the correct OH data.				
2018	0	-8	0	-8	0.0
<b>Explanation:</b>	Transfer electrical overhead expenses that were incorrectly charged to Gas Engineering WP EN 9030 to Electric Distribution WP E09040, where these expenses should have been charged and the activities reside.				
<b>2018 Total</b>	<b>-88</b>	<b>111</b>	<b>0</b>	<b>24</b>	<b>-0.9</b>
2019	-74	148	0	74	-0.7
<b>Explanation:</b>	This adjustment is to align the values with the correct OH data.				
<b>2019 Total</b>	<b>-74</b>	<b>148</b>	<b>0</b>	<b>74</b>	<b>-0.7</b>
2020	67	23	0	90	0.7
<b>Explanation:</b>	This adjustment is to align the values with the correct OH data				
2020	0	-113	0	-113	0.0

Note: Totals may include rounding differences.

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 Category: A. Supervision and Engineering Overhead Pool  
 Category-Sub: 1. Supervision and Engineering Overhead Pool  
 Workpaper Group: EN9030 - Local GT Supervision and Engineering Pool

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>
<b>Explanation:</b>	Remove environmental services expenses that were incorrectly charged to Gas Engineering WP EN 9030 that should have been charged to projects that are not requested in the GRC.				
2020	0	-12	0	-12	0.0
<b>Explanation:</b>	Transfer environmental services expenses that were incorrectly charged to Gas Engineering WP EN 9030 to Wildfire witness WP 141400, where these expenses should have been charged.				
2020	0	-15	0	-15	0.0
<b>Explanation:</b>	Transfer environmental services expenses that were incorrectly charged to Gas Engineering WP EN 9030 to Wildfire witness WP 191340, where these expenses should have been charged.				
2020	0	-1	0	-1	0.0
<b>Explanation:</b>	Transfer environmental services expenses that were incorrectly charged to Gas Engineering WP EN 9030 to Real Estate & Facilities WP 07030, where these expenses should have been charged.				
2020	0	-20	0	-20	0.0
<b>Explanation:</b>	Transfer environmental services expenses that were incorrectly charged to Gas Engineering WP EN 9030 to Electric Distribution WP 071440, where these expenses should have been charged.				
2020	0	-0.119	0	-0.119	0.0
<b>Explanation:</b>	Transfer environmental services expenses that were incorrectly charged to Gas Engineering WP EN 9030 to Electric Distribution WP 201310, where these expenses should have been charged.				
2020	0	-0.267	0	-0.267	0.0
<b>Explanation:</b>	Transfer environmental services expenses that were incorrectly charged to Gas Engineering WP EN 9030 to Electric Distribution WP 181410, where these expenses should have been charged.				
2020	0	-0.036	0	-0.036	0.0
<b>Explanation:</b>	Transfer environmental services expenses that were incorrectly charged to Gas Engineering WP EN 9030 to Electric Distribution WP 191280, where these expenses should have been charged.				
2020	0	-0.008	0	-0.008	0.0
<b>Explanation:</b>	Transfer environmental services expenses that were incorrectly charged to Gas Engineering WP EN 9030 to Electric Distribution WP 191290, where these expenses should have been charged.				
2020	0	-5	0	-5	0.0
<b>Explanation:</b>	Transfer environmental services expenses that were incorrectly charged to Gas Engineering WP EN 9030 to Electric Distribution WP E09010, where these expenses should have been charged.				
2020	0	-0.119	0	-0.119	0.0
<b>Explanation:</b>	Transfer environmental services expenses that were incorrectly charged to Gas Engineering WP EN 9030 to Electric Distribution WP E09040, where these expenses should have been charged.				
2020	0	-16	0	-16	0.0
<b>Explanation:</b>	Transfer electrical overhead expenses that were incorrectly charged to Gas Engineering WP EN 9030 to Electric Distribution WP E09010, where these expenses should have been charged and the activities reside.				
<b>2020 Total</b>	67	-161	0	-93	0.7

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
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 Capital Workpapers

Area: GAS ENGINEERING  
 Witness: Maria T. Martinez  
 Budget Code: EN903.0  
 Category: A. Supervision and Engineering Overhead Pool  
 Category-Sub: 1. Supervision and Engineering Overhead Pool  
 Workpaper Group: EN9030 - Local GT Supervision and Engineering Pool

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>
2021	-10	18	0	8	0.1
<b>Explanation:</b>	This adjustment is to align the values with the correct OH data.				
<b>2021 Total</b>	-10	18	0	8	0.1

*Note: Totals may include rounding differences.*

**Beginning of Workpaper Sub Details for  
Workpaper Group EN9030**

San Diego Gas & Electric Company  
2024 GRC - REVISED  
Capital Workpapers

Area: GAS ENGINEERING  
 Witness: Maria T. Martinez  
 Budget Code: EN903.0  
 Category: A. Supervision and Engineering Overhead Pool  
 Category-Sub: 1. Supervision and Engineering Overhead Pool  
 Workpaper Group: EN9030 - Local GT Supervision and Engineering Pool  
 Workpaper Detail: EN9030.001 - Gas Transmission Supervision and Engineering Overhead Pool  
 In-Service Date: Not Applicable

Description:

Provides a pool for overhead charges that will be reassigned to various budget categories on a direct basis. Charges reside in this budget category temporarily and are reassigned on a monthly basis.

<b>Forecast In 2021 \$(000)</b>				
	<b>Years</b>	<u><b>2022</b></u>	<u><b>2023</b></u>	<u><b>2024</b></u>
Labor		204	204	204
Non-Labor		91	91	91
NSE		0	0	0
	<b>Total</b>	<u><b>295</b></u>	<u><b>295</b></u>	<u><b>295</b></u>
FTE		1.7	1.7	1.7

*Note: Totals may include rounding differences.*