

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-10-WP-R)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF CHRISTOPHER A. SUMMERS
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-10-WP-R - SDG&E ENERGY PROCUREMENT

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Overall Summary For Exhibit No. SDG&E-10-WP-R

Area:	SDG&E ENERGY PROCUREMENT
Witness:	Christopher A. Summers

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Non-Shared Services	7,911	8,402	9,359	9,377
Shared Services	0	0	0	0
Total	7,911	8,402	9,359	9,377

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
Witness: Christopher A. Summers

Summary of Non-Shared Services Workpapers:

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. Origination & Portfolio Design	1,594	2,212	2,479	2,479
B. Energy Supply & Dispatch	1,727	1,879	2,159	2,159
C. Back-Office	3,625	3,326	3,518	3,536
D. Resource Planning	965	985	1,203	1,203
Total	7,911	8,402	9,359	9,377

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
Witness: Christopher A. Summers
Category: A. Origination & Portfolio Design
Workpaper: 1EP001.000

Summary for Category: A. Origination & Portfolio Design

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	1,485	1,955	2,187	2,187
Non-Labor	109	257	292	292
NSE	0	0	0	0
Total	1,594	2,212	2,479	2,479
FTE	10.3	13.5	15.4	15.4

Workpapers belonging to this Category:

1EP001.000 Origination & Portfolio Design

Labor	1,485	1,955	2,187	2,187
Non-Labor	109	257	292	292
NSE	0	0	0	0
Total	1,594	2,212	2,479	2,479
FTE	10.3	13.5	15.4	15.4

Note: Totals may include rounding differences.

Beginning of Workpaper
1EP001.000 - Origination & Portfolio Design

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
Witness: Christopher A. Summers
Category: A. Origination & Portfolio Design
Category-Sub: 1. Long-Term Procurement
Workpaper: 1EP001.000 - Origination & Portfolio Design

Activity Description:

Origination & Portfolio Design (O&PD) functions include the Vice President of Energy Procurement and Sustainability, and the O&PD department. The Vice President is responsible for providing strategic direction consistent with and complementary to SDG&E's wider mission, developing policies to strengthen and enhance energy supply functions and performance, and ensuring that all energy procurement is conducted consistent with internal requirements, Commission rules and decisions, and CAISO tariffs. Competitive solicitations are conducted by issuing a Request for Offers (RFO) to potential counterparties, developing a valuation model and methodology, evaluating bids submitted, and selecting the most cost-effective resources to meet the RFO objectives. Following the solicitation activities, O&PD then negotiates with independent suppliers who have winning bidders to execute final contracts. Bid evaluation, bid selection, and contract negotiation practices and principles for RFOs are similar to those for bilateral negotiations. Once contracts have been executed, O&PD is also responsible for preparing, and filing and litigating the application or advice letter requesting CPUC approval of the contract(s). Market & Policy group is responsible for policy and implementation issues including CAISO interface, policy and strategic decisions regarding CAISO market policy and initiatives and various CPUC initiatives. The group works with policy experts to develop and execute long-term strategic plans, monitors changes to CPUC regulations and requirements governing least-cost dispatch of SDG&E's generation portfolio and manages CPUC related issues and decision that impact Energy Supply & Dispatch and in that capacity work with Regulatory on development of policy and filings in the various CPUC proceedings.

Forecast Explanations:

Labor - Base YR Rec

Base year recorded cost adjusted for vacancies and incremental labor cost requirements represents a reasonable baseline forecast supporting full staffing for the Origination & Portfolio Design (O&PD) in order to execute its procurement priorities. O&PD must fill existing vacancies and sustain a qualified workforce capable of effectively executing department priorities and additional necessary expertise must be added to support the O&PD function. The base year labor costs are adjusted for vacancies that occurred primarily in 2021 and added incremental costs from additional expertise to each forecast year. The request includes the following expected incremental staff positions to support increasing demands and workload: 1) Energy Procurement Advisor to work on contract negotiations/drafting/monitoring/solicitations associated with procurement mandates, allocation of the portfolio ordered by the PCIA Decision and need to right-size portfolio to reflect decreasing load. All of the above require policy and commercial analysis on a continuing basis into the future. 2) Market & Policy Analyst to work on compliance and regulatory requests associated with proceedings which set rates (ERRA), risk disallowance (ERRA Compliance), pose compliance penalties (RA and RPS) and ensure reliable electric service for the state (IRP/RA/Extreme Weather OIR). 3) Senior Origination Analyst to work on solicitations, bid analysis, regulatory requests, Renewable Portfolio Standard (RPS) compliance activities, Bundled Procurement Plan (BPP) and mandated efforts. Using a base year forecast method for TY 2024 was used because it allows EP to reflect evolving O&PD priorities and yields a TY 2024 forecast that includes labor costs of \$2,187,000.

Non-Labor - Base YR Rec

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
 Witness: Christopher A. Summers
 Category: A. Origination & Portfolio Design
 Category-Sub: 1. Long-Term Procurement
 Workpaper: 1EP001.000 - Origination & Portfolio Design

Non-labor costs consist primarily of consulting and travel expenses needed to support labor in fulfilling Origination & Portfolio Design (O&PD) responsibilities. A five-year average forecast methodology with added expected incremental cost was used to forecast O&PD non-labor costs. The five-year average forecast methodology reduces variances by leveling costs attributable to unusual operating conditions such as the COVID-19 pandemic that occurred in March 2020. The COVID-19 pandemic significantly impaired employee normal course of business travel for industry-related activities. This impact continued into 2021 which is why base year forecast method is not an appropriate method to forecast O&PD non-labor costs . Using a five-year average, O&PD's 2024 forecast includes non-labor costs of \$292,000.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		1,876	1,703	1,388	1,482	1,485	1,955	2,187	2,187	
Non-Labor		200	300	332	168	109	256	291	291	
NSE		0	0	0	0	0	0	0	0	
Total		2,077	2,002	1,720	1,650	1,594	2,211	2,478	2,478	
FTE		12.0	11.3	9.4	10.0	10.3	13.5	15.4	15.4	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
 Witness: Christopher A. Summers
 Category: A. Origination & Portfolio Design
 Category-Sub: 1. Long-Term Procurement
 Workpaper: 1EP001.000 - Origination & Portfolio Design

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	1,485	1,485	1,485	470	702	702	1,955	2,187	2,187
Non-Labor	Base YR Rec	109	109	109	148	183	183	257	292	292
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		1,594	1,594	1,594	618	885	885	2,212	2,479	2,479
FTE	Base YR Rec	10.3	10.3	10.3	3.2	5.1	5.1	13.5	15.4	15.4

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	470	148	0	618	3.2	1-Sided Adj
Explanation:	1) Labor: Back fill vacant positions - Market & Policy Analysis Manager \$92K; Origination & Portfolio Design Manager \$123K Partial vacancies in 2021 equivalent to 0.7 FTE \$97K Incremental Expertise - Senior Origination Analyst \$32K; Energy Procurement Advisor \$63K; Senior Energy Administrator \$63K 2) Incremental non-labor costs are related to supplies, consulting, subscription and travel expenses.					
2022 Total	470	148	0	618	3.2	
2023	702	183	0	885	5.1	1-Sided Adj
Explanation:	1) Labor: Back fill vacant positions - Market & Policy Analysis Manager \$104K; Origination & Portfolio Design Manager \$123K Partial vacancies in 2021 equivalent to 0.7 FTE \$97K Incremental Expertise - Senior Origination Analyst \$126K; Energy Procurement Advisor \$126K; Senior Energy Administrator \$126K. 2) Incremental non-labor costs are related to supplies, consulting, subscription and travel expenses.					
2023 Total	702	183	0	885	5.1	
2024	702	183	0	885	5.1	1-Sided Adj
Explanation:	1) Labor: Back fill vacant positions - Market & Policy Analysis Manager \$104K; Origination & Portfolio Design Manager \$123K Partial vacancies in 2021 equivalent to 0.7 FTE \$97K Incremental Expertise - Senior Origination Analyst \$126K; Energy Procurement Advisor \$126K; Senior Energy Administrator \$126K. 2) Incremental non-labor costs are related to supplies, consulting, subscription and travel expenses.					
2024 Total	702	183	0	885	5.1	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
Witness: Christopher A. Summers
Category: A. Origination & Portfolio Design
Category-Sub: 1. Long-Term Procurement
Workpaper: 1EP001.000 - Origination & Portfolio Design

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	1,464	1,362	1,147	1,258	1,305
Non-Labor	175	271	308	159	59,109
NSE	0	0	0	0	0
Total	1,639	1,632	325,008	267,594	122,132
FTE	10.3	9.7	8.1	8.6	8.9
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-14
Non-Labor	0	0	0	-4	-59,000
NSE	0	0	-323,553	-266,177	-61,718
Total	0	0	-323,553	-266,181	-120,732
FTE	0.0	0.0	0.0	0.0	-0.1
Recorded-Adjusted (Nominal \$)					
Labor	1,464	1,362	1,147	1,258	1,291
Non-Labor	175	271	308	155	109
NSE	0	0	0	0	0
Total	1,639	1,632	1,455	1,413	1,400
FTE	10.3	9.7	8.1	8.6	8.8
Vacation & Sick (Nominal \$)					
Labor	217	206	164	178	194
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	217	206	164	178	194
FTE	1.7	1.6	1.3	1.4	1.5
Escalation to 2021\$					
Labor	195	135	76	46	0
Non-Labor	25	29	25	13	0
NSE	0	0	0	0	0
Total	221	164	101	59	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	1,876	1,703	1,388	1,482	1,485
Non-Labor	200	300	332	168	109
NSE	0	0	0	0	0
Total	2,077	2,002	1,720	1,650	1,594
FTE	12.0	11.3	9.4	10.0	10.3

* 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
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
 Witness: Christopher A. Summers
 Category: A. Origination & Portfolio Design
 Category-Sub: 1. Long-Term Procurement
 Workpaper: 1EP001.000 - Origination & Portfolio Design

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	-14
Non-Labor	0	0	0	-4	-59,000
NSE	0	0	-323,553	-266,177	-61,718
Total	0	0	-323,553	-266,181	-120,732
FTE	0.0	0.0	0.0	0.0	-0.1

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019	0	0	323,553	0.0	1-Sided Adj
Explanation:	2100-9518 - Non-GRC costs				
2019 Total	0	0	323,553	0.0	
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	266,177	0.0	1-Sided Adj
Explanation:	2100-9518 Non-GRC Costs				
2020 Total	0	-4	266,177	0.0	
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-58,996	-61,718	0.0	1-Sided Adj
Explanation:	2100-9518 Non-GRC Costs				
2021	-14	0	0	-0.1	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
Witness: Christopher A. Summers
Category: A. Origination & Portfolio Design
Category-Sub: 1. Long-Term Procurement
Workpaper: 1EP001.000 - Origination & Portfolio Design

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Reclass Resource Planning's FTE and labor costs to Resource Planning.				
2021 Total	-14	-59,000	-61,718	-0.1	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
Witness: Christopher A. Summers
Category: B. Energy Supply & Dispatch
Workpaper: 1EP002.000

Summary for Category: B. Energy Supply & Dispatch

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	1,680	1,821	2,101	2,101
Non-Labor	47	58	58	58
NSE	0	0	0	0
Total	1,727	1,879	2,159	2,159
FTE	12.6	13.8	15.8	15.8

Workpapers belonging to this Category:

1EP002.000 Energy Supply & Dispatch

Labor	1,680	1,821	2,101	2,101
Non-Labor	47	58	58	58
NSE	0	0	0	0
Total	1,727	1,879	2,159	2,159
FTE	12.6	13.8	15.8	15.8

Note: Totals may include rounding differences.

Beginning of Workpaper
1EP002.000 - Energy Supply & Dispatch

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
Witness: Christopher A. Summers
Category: B. Energy Supply & Dispatch
Category-Sub: 1. Trading and Scheduling
Workpaper: 1EP002.000 - Energy Supply & Dispatch

Activity Description:

The Energy Supply & Dispatch (ES&D) department optimizes SDG&E's generation and contracted resources within the CAISO markets to serve bundled customers in a least-cost dispatch manner and consistent with Commission-approved procurement plans. In 2021, ES&D managed electric supply resources to meet a peak load of over 59,000 megawatt hours. To support these activities, ES&D personnel have advanced and specific CAISO market expertise and leverage several information management systems across functions, including Power Costs System Inc. (PCI), YES Energy, Morningstar, Wood Mackenzie, S&P Global Platts & Intercontinental Exchange (ICE) and Natural Gas Intelligence. Within ES&D, Electric Procurement & Trading performs short-term planning, procurement, and trading functions for transactions inside of a five-year time horizon. Planning activities include developing short-term forecasting methodologies, performing short-term power planning studies and regulatory analysis, and assessing changes in tariffs and regulations governing least-cost dispatch of electric and gas portfolios. Electric Procurement & Trading is also responsible for all short-term electricity transactions related to dispatchable generation, including executing all trades, purchases, hedges and sales to manage the electricity supply portfolio consistent with SDG&E's Bundled Procurement Plan (BPP). In addition, Electric Procurement & Trading is responsible for procuring gas needed for dispatchable generation and for performing gas scheduling on the electronic bulletin boards of the interstate and intrastate pipelines it uses to deliver fuel to its gas-fired resources, including SDG&E-owned resources and contracts for tolling resources.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was developed to forecast Energy Supply & Dispatch's (ES&D) labor costs. Base year recorded cost forecasting methodology adjusted for vacancies that occurred primarily in 2021 is appropriate as it represents the most recent recorded ES&D labor costs at a full staffing level. The base year labor costs are also adjusted for incremental labor costs. SDG&E is requesting an incremental \$421,000 to account for positions that incurred partial year recorded expenses in 2021 as a result of vacancies. One remaining vacancy is expected to be filled in 2022. The request includes the following expected incremental staff positions to support increasing demands and workload: 1) Scheduling Supervisor will provide operational supervision and guidance to day-ahead and real-time scheduling desk, manage long/short term outages and RA replacement, and coordinate operational testing and new resource implementation process with the CAISO. 2) Market Trading Analyst will provide analysis to for ES&D to determine the CAISO bidding strategies, value trading products and evaluate the performance of positions, assist in the compliance filings including Quarterly Compliance Report (QCR), ERRR and other reports as required. 3) Environmental Products Trader / Electric Fuels Trader will analyze the power, gas and environmental products markets and execute trades as needed to manage the electric supply consistent with the Bundled Procurement Plan (BPP) and ensure sufficient environmental products are procured for compliance. Using base year forecast method adjusted for vacancies and incremental labor costs represents a reasonable baseline forecast supporting full staffing for ES &D in order to execute electric procurement and trading priorities. ES&D's 2024 forecast includes labor costs of \$2,101,000.

Non-Labor - Base YR Rec

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
 Witness: Christopher A. Summers
 Category: B. Energy Supply & Dispatch
 Category-Sub: 1. Trading and Scheduling
 Workpaper: 1EP002.000 - Energy Supply & Dispatch

Non-labor costs consist primarily of telecommunication expenses needed to support ES&D's labor in fulfilling their responsibilities. A five-year average forecast methodology was used to forecast ES&D's non-labor costs. This method was selected because it represents a reasonable foundation for forecasting the future needs of the organization. The five-year average forecast methodology reduces variances by leveling costs attributable to unusual operating conditions such as the COVID-19 pandemic outbreak that occurred in March 2020. The COVID-19 pandemic significantly impaired employee normal course of industry-related activities. This impact continued into 2021 which is why base year forecast method is not an appropriate method to forecast ES&D's non-labor costs . Using a five-year average methodology, ES&D's 2024 forecast includes non-labor costs of \$58,000.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		2,186	2,175	2,116	1,548	1,680	1,821	2,101	2,101	
Non-Labor		57	60	76	49	47	58	58	58	
NSE		0	0	0	0	0	0	0	0	
Total		2,243	2,235	2,192	1,596	1,727	1,879	2,159	2,159	
FTE		16.2	16.1	15.9	12.1	12.6	13.8	15.8	15.8	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
 Witness: Christopher A. Summers
 Category: B. Energy Supply & Dispatch
 Category-Sub: 1. Trading and Scheduling
 Workpaper: 1EP002.000 - Energy Supply & Dispatch

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	1,680	1,680	1,680	141	421	421	1,821	2,101	2,101
Non-Labor	Base YR Rec	47	47	47	11	11	11	58	58	58
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		1,727	1,727	1,727	152	432	432	1,879	2,159	2,159
FTE	Base YR Rec	12.6	12.6	12.6	1.2	3.2	3.2	13.8	15.8	15.8

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	141	11	0	152	1.2	1-Sided Adj
Explanation:	1) Labor: Adjust for vacancies in 2022 - Manager Energy Supply & Dispatch (\$35K) Partial vacancies in 2021 equivalent to 0.04 FTE and \$7K Incremental Expertise - Environmental Products Trader \$32K; Market Trading Analyst \$63K; Scheduling Supervisor \$74K. 2) Incremental non-labor costs are related to travel, supplies and communication expenses.					
2022 Total	141	11	0	152	1.2	
2023	421	11	0	432	3.2	1-Sided Adj
Explanation:	1) Labor: Backfill vacant positions - Manager Energy Supply & Dispatch \$35K; Partial vacancies in 2021 equivalent to 0.04 FTE and \$7K Incremental Expertise - Environmental Products Trader \$126K; Market Trading Analyst \$126; Scheduling Supervisor \$128K. 2) Incremental non-labor costs are related to travel, supplies and communication expenses.					
2023 Total	421	11	0	432	3.2	
2024	421	11	0	432	3.2	1-Sided Adj
Explanation:	1) Labor: Backfill vacant positions - Manager Energy Supply & Dispatch \$35K; Partial vacancies in 2021 equivalent to 0.04 FTE and \$7K Incremental Expertise - Environmental Products Trader \$126K; Market Trading Analyst \$126; Scheduling Supervisor \$128K. 2) Incremental non-labor costs are related to travel, supplies and communication expenses.					
2024 Total	421	11	0	432	3.2	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
Witness: Christopher A. Summers
Category: B. Energy Supply & Dispatch
Category-Sub: 1. Trading and Scheduling
Workpaper: 1EP002.000 - Energy Supply & Dispatch

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	1,705	1,739	1,749	1,313	1,461
Non-Labor	50	54	70	56	51
NSE	0	0	0	0	0
Total	1,755	1,793	1,819	1,370	1,512
FTE	13.9	13.8	13.7	10.4	10.8
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-11	-4
NSE	0	0	0	0	0
Total	0	0	0	-11	-4
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1,705	1,739	1,749	1,313	1,461
Non-Labor	50	54	70	45	47
NSE	0	0	0	0	0
Total	1,755	1,793	1,819	1,358	1,508
FTE	13.9	13.8	13.7	10.4	10.8
Vacation & Sick (Nominal \$)					
Labor	253	263	250	186	219
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	253	263	250	186	219
FTE	2.3	2.3	2.2	1.7	1.8
Escalation to 2021\$					
Labor	228	172	116	48	0
Non-Labor	7	6	6	4	0
NSE	0	0	0	0	0
Total	235	178	122	52	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	2,186	2,175	2,116	1,548	1,680
Non-Labor	57	60	76	49	47
NSE	0	0	0	0	0
Total	2,243	2,235	2,192	1,596	1,727
FTE	16.2	16.1	15.9	12.1	12.6

* 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
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
 Witness: Christopher A. Summers
 Category: B. Energy Supply & Dispatch
 Category-Sub: 1. Trading and Scheduling
 Workpaper: 1EP002.000 - Energy Supply & Dispatch

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	-11	-4
NSE	0	0	0	0	0
Total	0	0	0	-11	-4
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-11	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	0	-11	0	0.0	
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-4	0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
 Witness: Christopher A. Summers
 Category: C. Back-Office
 Workpaper: 1EP003.000

Summary for Category: C. Back-Office

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	1,807	1,839	2,031	2,049
Non-Labor	1,818	1,487	1,487	1,487
NSE	0	0	0	0
Total	3,625	3,326	3,518	3,536
FTE	15.0	15.4	17.0	17.1

Workpapers belonging to this Category:

1EP003.000 Back Office

Labor	1,807	1,839	2,031	2,049
Non-Labor	1,818	1,487	1,487	1,487
NSE	0	0	0	0
Total	3,625	3,326	3,518	3,536
FTE	15.0	15.4	17.0	17.1

Note: Totals may include rounding differences.

**Beginning of Workpaper
1EP003.000 - Back Office**

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
Witness: Christopher A. Summers
Category: C. Back-Office
Category-Sub: 1. Back-Office
Workpaper: 1EP003.000 - Back Office

Activity Description:

Back-Office functions refers Settlements and Systems (S&S) activities, which include Settlement and Administration, and Settlement Validation. S&S is responsible for financial activities required to reconcile all energy contracts for EP's power procurement, verify CAISO charges and support the operational systems used in EP's operations. S&S validates that all contract and market payments and receipts are in accordance with the terms of the contract or tariff provisions associated with the transactions. This process requires annually processing over 1,600 invoices and billing requests and recording expenses and revenues. Other S&S responsibilities include reporting of energy procurement data, including meter data to regulatory agencies and the CAISO, reviewing, testing, and commenting on proposed CAISO changes to the reconciliation process. S&S is responsible for the energy supply costs for the ERRR compliance and for providing testimony and responses to data requests from regulatory agencies, including the Public Office Advocates (PAO) and the CPUC Energy Division. S&S contract administrators are responsible for the operating PPA's within EP's portfolio, including interactions with counterparties, resolving disputes, monitoring counterparties safety plans, invoice verifications, contract interpretations and serving as points of contact. Contract administrators monitor various contract terms, including scheduled maintenance, curtailments and insurance. S&S is further responsible for administration of vendor contracts associated with software subscriptions and key software systems, including PCI, Allegro, and Versify, which EP uses to record gas and power transactions, manage RA and to schedule and bid power to the CAISO.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category is base year forecast method. This is most appropriate because the base year forecast method is indicative of how we expect Back- Office functions to operate going forward. Base year recorded cost forecasting methodology adjusted for vacancies that occurred primarily in 2021 is appropriate as it represents the most recent recorded back-office labor costs at a full staffing level. The base year labor costs are also adjusted for incremental labor costs. SDG&E is requesting an incremental \$242,000 to account for partial vacancies that occurred in 2021 and expected incremental staff positions to support increasing demands and workload: 1) Energy Administrator to work on contract management from contract execution to commercial operation and administration over the specified term of the contract, manage the counterparty relationships, provide support for contract disputes, assist in the briefing of senior management on contract-related issues and prepare testimony to support procurement-related proceedings. In addition, the base year labor forecast includes labor cost reduction adjustments due to a portion of 2 FTE's labor costs are allocated to capital costs. The associated capital costs are requested in the Direct Testimony of William Exon, Exhibit SDG&E-25, Ch 2. Using this approach, the 2024 forecast for Back Office includes labor costs of \$2,049,000.

Non-Labor - Base YR Rec

Non-labor costs consist of primary operational systems and subscriptions used in Energy Procurement's operations. A five-year average forecast methodology was used to forecast Back- Office non-labor costs. The methodology better reflects what will be needed in the test year compared to base year forecast methodology. Because S&S may change from year to year how it manages software subscriptions and leverages technology systems and new offerings to support E & FP operations, reporting, and compliance, five-year average is the most appropriate method. Using this approach, the TY 2024 forecast for Back Office includes non-labor costs of \$1,487,000.

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
 Witness: Christopher A. Summers
 Category: C. Back-Office
 Category-Sub: 1. Back-Office
 Workpaper: 1EP003.000 - Back Office

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		1,978	1,979	2,101	2,019	1,807	1,839	2,031	2,049	
Non-Labor		1,402	1,600	1,373	1,240	1,818	1,486	1,486	1,486	
NSE		0	0	0	0	0	0	0	0	
Total		3,380	3,579	3,474	3,259	3,625	3,325	3,517	3,535	
FTE		16.7	16.7	17.1	16.9	15.0	15.4	17.0	17.1	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
 Witness: Christopher A. Summers
 Category: C. Back-Office
 Category-Sub: 1. Back-Office
 Workpaper: 1EP003.000 - Back Office

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	1,807	1,807	1,807	32	224	242	1,839	2,031	2,049
Non-Labor	Base YR Rec	1,818	1,818	1,818	-331	-331	-331	1,487	1,487	1,487
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		3,625	3,625	3,625	-299	-107	-89	3,326	3,518	3,536
FTE	Base YR Rec	15.0	15.0	15.0	0.4	2.0	2.1	15.4	17.0	17.1

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	32	-331	0	-299	0.4	1-Sided Adj
Explanation:	1) Labor: Backfill position- Strategy Contract Manager \$29K; Adjusted for vacancies in 2022 - Staff Accountant II (\$8K); Validation and Analysis Manager (\$36K) Partial vacancies in 2021 equivalent to 0.5 FTE and \$47K. 2) Incremental non-labor costs are related to travel, supplies, software subscriptions and systems expenses.					
2022 Total	32	-331	0	-299	0.4	
2023	224	-331	0	-107	2.0	1-Sided Adj
Explanation:	1) Labor: Backfill positions - Strategy Contract Manager \$64K; Staff Accountant II \$20K Partial vacancies in 2021 equivalent to .5 FTE and \$47K. Incremental expertise - Energy Administrator \$93K expected in 2023. 2) Incremental non-labor costs are related to travel, supplies, software subscriptions and systems expenses.					
2023 Total	224	-331	0	-107	2.0	
2024	242	-331	0	-89	2.1	1-Sided Adj
Explanation:	1) Labor: Backfill positions - Strategy Contract Manager \$64K; Staff Accountant II \$20K Partial vacancies in 2021 equivalent to .5 FTE and \$47K Incremental expertise - Energy Administrator \$111K 2) Incremental non-labor costs are related to travel, supplies, software subscriptions and systems expenses.					
2024 Total	242	-331	0	-89	2.1	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
Witness: Christopher A. Summers
Category: C. Back-Office
Category-Sub: 1. Back-Office
Workpaper: 1EP003.000 - Back Office

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	1,543	1,583	1,737	1,713	1,571
Non-Labor	1,226	1,446	1,272	1,155	1,824
NSE	0	0	0	0	0
Total	2,769	3,028	3,008	2,868	3,395
FTE	14.3	14.3	14.7	14.5	12.8
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-9	-6
NSE	0	0	0	0	0
Total	0	0	0	-9	-6
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1,543	1,583	1,737	1,713	1,571
Non-Labor	1,226	1,446	1,272	1,147	1,818
NSE	0	0	0	0	0
Total	2,769	3,028	3,008	2,860	3,389
FTE	14.3	14.3	14.7	14.5	12.8
Vacation & Sick (Nominal \$)					
Labor	229	240	249	243	236
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	229	240	249	243	236
FTE	2.4	2.4	2.4	2.4	2.2
Escalation to 2021\$					
Labor	206	157	116	63	0
Non-Labor	177	154	102	94	0
NSE	0	0	0	0	0
Total	383	311	217	156	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	1,978	1,979	2,101	2,019	1,807
Non-Labor	1,402	1,600	1,373	1,240	1,818
NSE	0	0	0	0	0
Total	3,380	3,579	3,474	3,259	3,625
FTE	16.7	16.7	17.1	16.9	15.0

* 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
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
 Witness: Christopher A. Summers
 Category: C. Back-Office
 Category-Sub: 1. Back-Office
 Workpaper: 1EP003.000 - Back Office

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	-9	-6
NSE	0	0	0	0	0
Total	0	0	0	-9	-6
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-9	0	0.0	1-Sided Adj
2020 Total	0	-9	0	0.0	
2021	0	-6	0	0.0	1-Sided Adj
2021 Total	0	-6	0	0.0	

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

Explanation: Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
Witness: Christopher A. Summers
Category: D. Resource Planning
Workpaper: 1EP004.000

Summary for Category: D. Resource Planning

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	842	720	938	938
Non-Labor	122	264	264	264
NSE	0	0	0	0
Total	964	984	1,202	1,202
FTE	6.2	5.2	6.9	6.9

Workpapers belonging to this Category:

1EP004.000 Resource Planning

Labor	842	720	938	938
Non-Labor	122	264	264	264
NSE	0	0	0	0
Total	964	984	1,202	1,202
FTE	6.2	5.2	6.9	6.9

Note: Totals may include rounding differences.

Beginning of Workpaper
1EP004.000 - Resource Planning

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
Witness: Christopher A. Summers
Category: D. Resource Planning
Category-Sub: 1. Resource Planning
Workpaper: 1EP004.000 - Resource Planning

Activity Description:

The Resource Planning function involves consideration of studies, forecasts, regulatory requirements, and information exchanged through stakeholder engagement processes, combined with historical data, existing and potential resource capability, and costs associated with alternative portfolio solutions to identify an optimal resource plan. As part of this effort, the Resource Planning function utilizes a software package that enables modeling of the electric system commonly referred to as production cost models. This model is used to develop CPUC-required filings in proceedings including the IRP proceeding, the ERRA proceeding, etc., and to evaluate resources bid into in RFOs and to forecast greenhouse gas (GHG) emissions. Resource Planning supports the company's goal of safely delivering reliable power at the lowest possible cost while meeting the State's policy goals of reducing GHG emissions. This is accomplished through ensuring the availability of the tools required to evaluate resource needs and prudently maintaining required infrastructure for the resources needed to meet all reliability requirements. Resource Planning is intimately involved in all long-term resource planning policy discussions at the CPUC, CARB and the Legislature that will ultimately identify the resource mix needed by the State to ensure satisfaction of reliability and clean energy goals. This includes work with CARB's SB 100 initiative, RPS and the IRP proceeding. In those arenas Resource Planning is actively engaged the policy discussions both internally and externally and develops the resource plans necessary to meet the targets identified in those proceedings.

Forecast Explanations:

Labor - Base YR Rec

Forecasting for labor are based on base year forecast method. Base year recorded cost forecasting methodology adjusted for vacancies that occurred primarily in 2021 is appropriate as it represents the most recent recorded back-office labor costs at a full staffing level. SDG&E is requesting an incremental \$96,000 to account for positions that incurred partial year recorded expenses in 2021 as a result of vacancies. To maintain and pursue Resource Planning department priorities discussed in Section III.D, The department must fill existing department vacancies and sustain a qualified workforce capable of effectively executing department priorities. Using this approach, the TY 2024 forecast for Resource Planning includes labor costs of \$938,000.

Non-Labor - Base YR Rec

Non-labor costs consist primarily of consulting services and technology expenses needed to support Resource Planning's (RP) labor in fulfilling their responsibilities. A five-year average forecast methodology was used to forecast RP's non-labor costs. This method was selected because it represents a reasonable foundation for forecasting the future needs of the organization. The five-year average forecast methodology reduces variances by leveling costs attributable to unusual operating conditions such as the COVID-19 pandemic outbreak that occurred in March 2020. The COVID-19 pandemic significantly impaired employee normal course of business for industry-related activities. This impact continued into 2021 which is why base year forecast method is not an appropriate method to forecast non-labor costs. Using a five-year average, RP's 2024 forecast includes non-labor costs of \$264,000.

NSE - Base YR Rec

N/A

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
 Witness: Christopher A. Summers
 Category: D. Resource Planning
 Category-Sub: 1. Resource Planning
 Workpaper: 1EP004.000 - Resource Planning

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		580	518	888	893	842	720	938	938	
Non-Labor		341	131	274	452	122	265	265	265	
NSE		0	0	0	0	0	0	0	0	
Total		921	650	1,162	1,345	965	985	1,203	1,203	
FTE		3.6	3.3	6.4	6.3	6.2	5.2	6.9	6.9	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
 Witness: Christopher A. Summers
 Category: D. Resource Planning
 Category-Sub: 1. Resource Planning
 Workpaper: 1EP004.000 - Resource Planning

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	842	842	842	-122	96	96	720	938	938
Non-Labor	Base YR Rec	122	122	122	142	142	142	264	264	264
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		965	965	965	20	238	238	985	1,203	1,203
FTE	Base YR Rec	6.2	6.2	6.2	-1.0	0.7	0.7	5.2	6.9	6.9

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	-122	142	0	20	-1.0	1-Sided Adj
Explanation:	1) Labor: Adjusted for 2022 vacancies - Policy & Strategy Manager (\$98K), Senior Resource Planner (\$50K) and Resource Planner (\$8K) Partial vacancies in 2021 equivalent to 0.2 FTE and \$34K. 2) Incremental non-labor costs are related to travel, supplies, consulting and system expenses.					
2022 Total	-122	142	0	20	-1.0	
2023	96	142	0	238	0.7	1-Sided Adj
Explanation:	1) Labor: Partial vacancies in 2021 equivalent to 0.7 FTE and \$96K. 2) Incremental non-labor costs are related to travel, supplies, consulting and system expenses.					
2023 Total	96	142	0	238	0.7	
2024	96	142	0	238	0.7	1-Sided Adj
Explanation:	1) Labor: Partial vacancies in 2021 equivalent to 0.7 FTE and \$96K. 2) Incremental non-labor costs are related to travel, supplies, consulting and system expenses.					
2024 Total	96	142	0	238	0.7	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - REVISED
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
Witness: Christopher A. Summers
Category: D. Resource Planning
Category-Sub: 1. Resource Planning
Workpaper: 1EP004.000 - Resource Planning

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	453	414	734	758	718
Non-Labor	298	119	254	475	152
NSE	0	0	0	0	0
Total	750	533	988	1,233	870
FTE	3.1	2.8	5.5	5.4	5.2
Adjustments (Nominal \$) **					
Labor	0	0	0	0	14
Non-Labor	0	0	0	-57	-30
NSE	0	0	0	0	0
Total	0	0	0	-57	-15
FTE	0.0	0.0	0.0	0.0	0.1
Recorded-Adjusted (Nominal \$)					
Labor	453	414	734	758	732
Non-Labor	298	119	254	418	122
NSE	0	0	0	0	0
Total	750	533	988	1,175	855
FTE	3.1	2.8	5.5	5.4	5.3
Vacation & Sick (Nominal \$)					
Labor	67	63	105	107	110
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	67	63	105	107	110
FTE	0.5	0.5	0.9	0.9	0.9
Escalation to 2021\$					
Labor	60	41	49	28	0
Non-Labor	43	13	20	34	0
NSE	0	0	0	0	0
Total	103	54	69	62	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	580	518	888	893	842
Non-Labor	341	131	274	452	122
NSE	0	0	0	0	0
Total	921	650	1,162	1,345	965
FTE	3.6	3.3	6.4	6.3	6.2

* 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
Non-Shared Service Workpapers

Area: SDG&E ENERGY PROCUREMENT
Witness: Christopher A. Summers
Category: D. Resource Planning
Category-Sub: 1. Resource Planning
Workpaper: 1EP004.000 - Resource Planning

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	14
Non-Labor	0	0	0	-57	-30
NSE	0	0	0	0	0
Total	0	0	0	-57	-15
FTE	0.0	0.0	0.0	0.0	0.1

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-56	0	0.0	1-Sided Adj
Explanation:	Exclude ACCUMA costs (non-GRC)				
2020 Total	0	-57	0	0.0	
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-28	0	0.0	1-Sided Adj
Explanation:	Exclude ACCUMA costs (non-GRC)				
2021	14	0	0	0.1	1-Sided Adj
Explanation:	Reclass Resource Planning's FTE and labor costs from O&PD to RP (Reference SAP Actuals EFP Labor)				
2021 Total	14	-30	0	0.1	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Area: SDG&E ENERGY PROCUREMENT
Witness: Christopher A. Summers

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2100-0240	000	VP ELECTRIC & GAS PROCUREMENT
2100-0241	000	Procurement and Portfolio Design
2100-0244	000	Settlements and Systems
2100-0247	000	Energy Supply and Dispatch
2100-0713	000	GENERATION & SUPPLY PROJECT MANAGEMENT
2100-3433	000	RESOURCE PLANNING DIRECTOR
2100-9518	000	PCIA COMMODITY PROCUREMENT COST