

Company: San Diego Gas & Electric Company (U 902 M)
Proceeding: 2024 General Rate Case
Application: A.22-05-____
Exhibit No: SDG&E-41-WP

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF SCOTT WILDER
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

MAY 2022



Table of Contents

Escalation Factors: Utility Cost Indexes, set to 2021=1.0000; for 2024 GRC Application filing	3
SDG&E Escalation Component Weightings (from actual 2021 O&M expenses)	4
2021 Earnings: By Job Function	5
SDG&E Combined Cycle Plant Component Weightings	6

Escalation Factors: Utility Cost Indexes, set to 2021=1.0000; for 2024 GRC Application filing

Data based on Global Insight 4th Quarter 2021 utility cost forecast, released January 25, 2022.

Shared Services and nonlabor O&M weightings are from "GRC_USS_NSS by FERC 2021 for Esc Weights 02-17-22.xls"

Includes actual union contract escalations of 3.5% per year in 2009, 2010, and 2011; and actual contract escalations 2.25% 2012, 2.5% 2013, 2.5% 2014, 2.5% 2015, 3.0% 2016, 3.0% 2017, 3.25% 2018, 3.25% 2019, 3.25% 2020, 3.75% 2021, 3.75% 2022.

Series Name	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
SDG&E Escalators											
Shared Services											
SHSVC_SD	0.9072	0.9256	0.9473	0.9601	1.0000	1.0278	1.0497	1.0710	1.0927	1.1159	1.1404
Operations & Maintenance											
Labor O&M Index	0.8959	0.9208	0.9450	0.9690	1.0000	1.0381	1.0707	1.1014	1.1324	1.1649	1.1987
Electric Nonlabor O&M Index	0.8740	0.9037	0.9260	0.9244	1.0000	1.0523	1.0398	1.0343	1.0382	1.0514	1.0678
Gas Nonlabor O&M Index	0.8968	0.9219	0.9410	0.9379	1.0000	1.0388	1.0437	1.0527	1.0665	1.0841	1.1036
Post-Test-Year GEOMPI	(calculated)	0.8863	0.9133	0.9363	0.9470	1.0000	1.0444	1.0551	1.0682	1.0860	1.1089
Capital-Related											
Steam Production Plant	JUEPPF@PCF	0.8249	0.8526	0.8731	0.9019	1.0000	1.0385	1.0202	1.0249	1.0346	1.0469
Other Production Plant	JUEPPO@PCF	0.8195	0.8593	0.8920	0.9402	1.0000	1.0548	1.1159	1.1504	1.1665	1.1742
Electric Distribution Plant	JUEPD@PCF	0.8358	0.8769	0.9116	0.9563	1.0000	1.0387	1.0828	1.1133	1.1273	1.1457
Electric Plant	(calculated)	0.8342	0.8745	0.9083	0.9522	1.0000	1.0396	1.0811	1.1104	1.1242	1.1417
Total Gas Plant	JUG@PCF	0.7462	0.7903	0.8280	0.8693	1.0000	1.0758	1.0222	0.9874	0.9786	0.9954
Combined Cyle Plant	(calculated)	0.8232	0.8547	0.8790	0.9139	1.0000	1.0436	1.0501	1.0640	1.0758	1.0866
Common Plant	(calculated)	0.8200	0.8623	0.8967	0.9366	1.0000	1.0492	1.0659	1.0779	1.0856	1.1031
Components from Global Insight											
Labor O&M											
Util Svc Wkrs (with SDG&E union %'s from 2009 through 2022)	CEU442200008 (adjusted)	0.8757	0.9041	0.9335	0.9639	1.0000	1.0375	1.0679	1.0969	1.1261	1.1575
Mgrs & Adminstrtrs	ECIPWMBFNS	0.9030	0.9271	0.9509	0.9712	1.0000	1.0377	1.0705	1.1035	1.1360	1.1693
Profssnl & Techncl	ECIPWPARNs	0.9063	0.9290	0.9499	0.9714	1.0000	1.0388	1.0729	1.1035	1.1349	1.1677
Nonlabor O&M elec											
Steam Elec Production	JEFOMMS	0.8750	0.9076	0.9300	0.9333	1.0000	1.0526	1.0393	1.0397	1.0483	1.0638
Other Elec Production	JEOMMS	0.8909	0.9313	0.9546	0.9548	1.0000	1.0581	1.0529	1.0518	1.0587	1.0730
Elec Distribution	JEDOMMS	0.8554	0.8870	0.9083	0.9088	1.0000	1.0574	1.0315	1.0165	1.0153	1.0267
Customer Accounts	JECAOMS	0.8964	0.9246	0.9519	0.9455	1.0000	1.0520	1.0713	1.0863	1.1017	1.1206
Customer Svc & Info	JECSIOMS	0.9025	0.9321	0.9586	0.9422	1.0000	1.0546	1.0615	1.0681	1.0772	1.0917
Admin & General except Account 926 (926 had a 0.397 weighting in JEADGOMMS)	JEADGOMMS_X926	0.9133	0.9278	0.9483	0.9539	1.0000	1.0229	1.0373	1.0520	1.0672	1.0840
Admin & General	JEADGOMMS	0.9210	0.9357	0.9556	0.9659	1.0000	1.0221	1.0443	1.0681	1.0922	1.1188
Admin & General: FERC Account 926	JE[G]ADG926MS	0.9326	0.9478	0.9668	0.9840	1.0000	1.0211	1.0548	1.0926	1.1302	1.1716
Nonlabor O&M gas											
Gas Transmission	JGTOMMS	0.8779	0.9110	0.9234	0.9174	1.0000	1.0553	1.0443	1.0444	1.0559	1.0737
Gas Distribution	JGDOMMS	0.8786	0.9100	0.9266	0.9206	1.0000	1.0445	1.0389	1.0435	1.0569	1.0751
Customer Accounts	JGCAOMS	0.8979	0.9259	0.9529	0.9462	1.0000	1.0512	1.0701	1.0848	1.1000	1.1187
Customer Svc & Info	JGCSIOMS	0.9035	0.9317	0.9588	0.9462	1.0000	1.0503	1.0573	1.0638	1.0725	1.0863
Admin & General except Account 926 (926 had a 0.085 weighting in JGADGOMMS)	JGADGOMMS_X926	0.9175	0.9310	0.9499	0.9564	1.0000	1.0164	1.0337	1.0511	1.0685	1.0874
Admin & General	JGADGOMMS	0.9188	0.9324	0.9513	0.9587	1.0000	1.0168	1.0355	1.0546	1.0737	1.0946
Admin & General: FERC Account 926	JE[G]ADG926MS	0.9326	0.9478	0.9668	0.9840	1.0000	1.0211	1.0548	1.0926	1.1302	1.1716
Utility Plant Construction Cost Indexes, Pacific Region											
Steam Production Plant	JUEPPF@PCF	0.8249	0.8526	0.8731	0.9019	1.0000	1.0385	1.0202	1.0249	1.0346	1.0469
Other Production Plant	JUEPPO@PCF	0.8195	0.8593	0.8920	0.9402	1.0000	1.0548	1.1159	1.1504	1.1665	1.1742
Electric Transmission Plant	JUEPT@PCF	0.8852	0.9295	0.9567	0.9729	1.0000	1.0470	1.0718	1.0884	1.0986	1.1130
Electric Distribution Plant	JUEPD@PCF	0.8358	0.8769	0.9116	0.9563	1.0000	1.0387	1.0828	1.1133	1.1273	1.1457
Total Gas Plant	JUG@PCF	0.7462	0.7903	0.8280	0.8693	1.0000	1.0758	1.0222	0.9874	0.9786	0.9954

San Diego Gas Electric
2024 GRC - APP
Cost Escalation Workpapers

SDG&E Escalation Component Weightings (from actual 2021 O&M expenses)

GEOMPI Weights with Labor	<i>SDG&E Non-Shared Services: Non-Labor O&M</i>				Global Insight-based Series Name
	Weighting	\$	FERC Accts	Description	
48.56%		\$327,704,332		<u>Labor (Elec+Gas)</u>	
				<u>Electric</u>	
	3.71%	\$11,048,579	500-514	Steam Elec Production	JEFOMMS
	5.68%	\$16,909,715	546-554	Other Elec Production	JEOMMS
	59.16%	\$176,132,629	580-598	Elec Distribution	JEDOMMS
	3.98%	\$11,855,386	901-905	Customer Accounts	JECAOMS
	15.03%	\$44,748,631	907-910	Customer Svc & Info	JECSIOMS
	<u>12.44%</u>	<u>\$37,031,144</u>	920-935 x926	Admin & General except 926	JEADGOMMS_X926
44.11%	100.00%	\$297,726,084		ELEC NON-LABOR TOTAL	
				<u>Gas</u>	
	17.89%	\$8,852,830	850-867	Gas Transmission	JGTOMMS
	25.07%	\$12,410,678	870-894	Gas Distribution	JGDOMMS
	7.88%	\$3,899,289	901-905	Customer Accounts	JGCAOMS
	16.51%	\$8,170,825	907-910	Customer Svc & Info	JGCSIOMS
	<u>32.65%</u>	<u>\$16,161,743</u>	920-935 x926	Admin & General except 926	JGADGOMMS_X926
7.33%	100.00%	\$49,495,366		GAS NON-LABOR TOTAL	

<i>SDG&E Shared Services O&M</i>					Global Insight-based Series Name
Weighting	\$	FERC Accts	Description		
38.73%	\$49,193,407		Labor	---	
			<u>Non-Labor</u>		
0.00%	\$393	500-514	Steam Elec Production	JEFOMMS	
0.00%	\$664	580-598	Elec Distribution	JEDOMMS	
0.00%	\$0	850-867	Gas Transmission	JGTOMMS	
0.00%	\$3,233	870-894	Gas Distribution	JGDOMMS	
0.01%	\$18,491	901-905	Customer Accounts (elec)	JECAOMS	
0.00%	\$6,164	901-905	Customer Accounts (gas)	JGCAOMS	
0.01%	\$15,025	907-910	Customer Svc & Info (elec)	JECSIOMS	
0.00%	\$4,528	907-910	Customer Svc & Info (gas)	JGCSIOMS	
45.72%	\$58,070,647	920-935 x926	Admin & General except 926 (elec)	JEADGOMMS_X926	
<u>15.53%</u>	<u>\$19,726,240</u>	920-935 x926	Admin & General except 926 (gas)	JGADGOMMS_X926	
100.00%	\$127,038,792	---	TOTAL	---	

Source: file "GRC_USS_NSS by FERC 2021 for Esc Weights 02-17-22.xlsx"; from GRC and Revenue Requirements Dept.

San Diego Gas Electric
2024 GRC - APP
Cost Escalation Workpapers

2021 Earnings: By Job Function

	Hol/Vac	Incentive	Other	Overtime	Premium	Regular	Sick	Total
SDG&E								
Associate	\$3,018,171.42	\$3,572,610.19	\$469,076.84	\$3,672,503.02	\$151,991.16	\$23,955,029.04	\$1,350,529.81	\$36,189,911.48
Executive	\$205,673.19	\$6,305,853.14	\$8,035,197.01			\$5,210,446.75		\$19,757,170.09
Management	\$26,201,429.18	\$44,152,593.69	\$6,215,725.00	\$5,749,419.34	\$38,429.97	\$189,797,607.51	\$4,982,512.69	\$277,137,717.38
Management Supervisor	\$14,073,182.23	\$30,742,189.28	\$11,222,349.19	\$6,513,630.93	\$48,323.59	\$97,704,395.46	\$2,179,043.74	\$162,483,114.42
Union	\$18,699,916.57	\$317,102.33	\$7,785,826.54	\$81,772,935.76	\$2,488,460.22	\$105,632,906.37	\$9,011,465.14	\$225,708,612.93
	\$62,198,372.59	\$85,090,348.63	\$33,728,174.58	\$97,708,489.05	\$2,727,204.94	\$422,300,385.13	\$17,523,551.38	\$721,276,526.30

Area	Category	GI Description	Global Insight	SDG&E \$	SDG&E Weights
Union	Union	(Utility Svc Wkrs)	CEU4422000008	\$225,708,613	31.293%
Supervisory	Exec & MgmtSup	(Mgrs & Adminstrtrs)	ECIPWMBFNS	\$182,240,285	25.266%
NonUnion NonSup	Mgmnt & Associate	(Profssnl & Techncl)	ECIPWPARNs	\$313,327,629	43.441%

Source: Sempra Compensation & Payroll Services Dept. (2021 earnings by job function)

San Diego Gas Electric
2024 GRC - APP
Cost Escalation Workpapers

SDG&E Combined Cycle Plant Component Weightings

(Palomar Generating Facility)

<u>CoCd</u>	<u>Class</u>	<u>Description</u>	<u>Acq.value</u>
2100	E0131010	Land	\$14,480,000
2100	E0131100	Struct. and Improv.	\$57,518,450
2100	E0131200	Boiler Plant Equip.	\$106,539,244
2100	E0131400	Turbogenerator Units	\$96,278,246
2100	E0131500	Accessory Elect. Eq.	\$37,179,442
2100	E0131600	Misc. Power Plnt Eq.	\$31,067,209
2100	E0134100	Struct. and Improv.	\$14,011,464
2100	E0134200	Fuel Holders, P & A	\$13,937,545
2100	E0134400	Generators	\$171,365,461
2100	E0134500	Accessory Elect. Eq.	\$6,532,254
2100	*	San Diego Gas & Electric	\$548,909,314

Weightings for Combined Cycle Escalation					
Steam Prod.			0.688	\$377,543,853	
Other Prod.	2100	E0134400	Generators	0.312	\$171,365,461

Source: Accounting Operations, file "To Scott Wilder PA Detail.xlsx", 3-12-2014