

Application No.: A.24-06-XXX
Exhibit No.: SDGE-2
Witness: Brenda Hua

PREPARED DIRECT TESTIMONY OF

BRENDA HUA

ON BEHALF OF

SAN DIEGO GAS & ELECTRIC COMPANY

PUBLIC VERSION

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



JUNE 3, 2024

TABLE OF CONTENTS

I.	INTRODUCTION.....	1
II.	ERRA	3
	A. Monthly ERRA Report	4
III.	PABA	5
IV.	CAPBA.....	6
V.	TCBA	7
VI.	LGBA	9
VII.	MCAMBA.....	11
VIII.	NERBA	12
IX.	IEMA.....	13
X.	LCMA	13
XI.	GTME&OMA	14
XII.	GTSRACMA.....	15
XIII.	ECRME&OMA.....	15
XIV.	GTSRBA	15
XV.	TMNBCBA	16
XVI.	DACSASHBA, DACGTBA, AND CSGTBA.....	16
	A. DACSASHBA	17
	B. DACGTBA	17
	C. CSGTBA.....	18
XVII.	AUDIT OF ENERGY RESOURCE RECOVERY ACCOUNT	18
XVIII.	CONCLUSION	18
XIX.	QUALIFICATIONS.....	21
ATTACHMENT A	ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) – SUMMARY (Confidential)	
ATTACHMENT B	PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) – SUMMARY (Confidential)	
ATTACHMENT C	POWER CHARGE INDIFFERENCE ADJUSTMENT (PCIA) UNDERCOLLECTION BALANCING ACCOUNT (CAPBA) - SUMMARY	
ATTACHMENT D	TRANSITION COST BALANCING ACCOUNT (TCBA) – SUMMARY	
ATTACHMENT E	LOCAL GENERATION BALANCING ACCOUNT (LGBA) – SUMMARY (Confidential)	
ATTACHMENT F	MODIFIED COST ALLOCATION MECHANISM BALANCING ACCOUNT (MCAMBA)	
ATTACHMENT G	NEW ENVIRONMENTAL REGULATORY BALANCING ACCOUNT (NERBA) - ELECTRIC AB32 SUBACCOUNT - SUMMARY	
ATTACHMENT H	INDEPENDENT EVALUATOR MEMORANDUM ACCOUNT (IEMA) – ELECTRIC - SUMMARY	

ATTACHMENT I	LITIGATION COST MEMORANDUM ACCOUNT (LCMA) – ELECTRIC - SUMMARY
ATTACHMENT J	GREEN TARIFF MARKETING EDUCATION & OUTREACH MEMORANDUM ACCOUNT (GTME&OMA) – ELECTRIC - SUMMARY
ATTACHMENT K	GREEN TARIFF SHARE RENEWABLES ADMINISTRATIVE COST MEMORANDUM ACCOUNT (GTSRACMA) - ELECTRIC SUMMARY
ATTACHMENT L	ENHANCED COMMUNITY RENEWABLE MARKETING, EDUCATION & OUTREACH MEMORANDUM ACCOUNT (ECRME&OMA) – ELECTRIC SUMMARY
ATTACHMENT M	GREEN TARIFF SHARED RENEWABLE BALANCING ACCOUNT (GTSRBA) – ELECTRIC SUMMARY
ATTACHMENT N	TREE MORTALITY NON-BYPASSABLE CHARGE BALANCING ACCOUNT – SUMMARY (Confidential)
ATTACHMENT O	DISADVANTAGED COMMUNITY – SINGLE-FAMILY SOLAR HOMES (DAC-SASH) BALANCING ACCOUNT (DACSASHBA) - SUMMARY
ATTACHMENT P	DISADVANTAGED COMMUNITY-GREEN TARIFF BALANCING ACCOUNT (DACGTBA) - SUMMARY
ATTACHMENT Q	COMMUNITY SOLAR GREEN TARIFF BALANCING ACCOUNT (CSGTBA) - SUMMARY
ATTACHMENT R	2023 ERRA FORECAST VS ACTUAL VARIANCE ANALYSIS (Confidential)
ATTACHMENT S	ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) 2023 VS 2022 RECORDED VARIANCE ANALYSIS (Confidential)
ATTACHMENT T	PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) 2023 VS 2022 RECORDED VARIANCE ANALYSIS (Confidential)
ATTACHMENT U	CONFIDENTIALITY DECLARATION OF BRENDA HUA
	ACRONYM GLOSSARY

1 **PREPARED DIRECT TESTIMONY OF**
2 **BRENDA HUA**
3 **ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY**

4 **I. INTRODUCTION**

5 The purpose of my prepared direct testimony is to address the recorded transactions and
6 related cost recovery for San Diego Gas & Electric Company’s (“SDG&E”) Energy Resource
7 Recovery Account (“ERRA”), Portfolio Allocation Balancing Account (“PABA”), Power Charge
8 Indifference Adjustment (“PCIA”) Undercollection Balancing Account (“CAPBA”), Transition
9 Cost Balancing Account (“TCBA”), Local Generating Balancing Account (“LGBA”), and
10 Modified Cost Allocation Mechanism Balancing Account (“MCAMBA”) during the record period
11 of January 1, 2023 through December 31, 2023 (“Record Period”). The direct testimony of
12 SDG&E witness Matt Richardson describes SDG&E’s electric procurement and commodity
13 expenses recorded to ERRA, PABA, TCBA, LGBA, and MCAMBA during the 2023 Record
14 Period.

15 My prepared direct testimony also addresses entries recorded to twelve other ERRA-
16 related accounts: the Assembly Bill (“AB”) 32 electric subaccount of the New Environmental
17 Regulatory Balancing Account (“NERBA”), the Independent Evaluator Memorandum Account
18 (“IEMA”), the Litigation Cost Memorandum Account (“LCMA”), the Green Tariff Marketing
19 Education & Outreach Memorandum Account (“GTME&OMA”), the Green Tariff Shared
20 Renewables Administrative Cost Memorandum Account (“GTSRACMA”), the Enhanced
21 Community Renewable ME&O Memorandum Account (“ECRME&OMA”), the Green Tariff
22 Shared Renewable Balancing Account (“GTSRBA”), the Tree Mortality Non-Bypassable Charge
23 Balancing Account (“TMNBCBA”), the Disadvantaged Communities - Single Family Solar
24 Homes (“DAC-SASH”) Balancing Account (“DACSASHBA”), the Disadvantaged Community-
25 Green Tariff Balancing Account (“DACGTBA”), and the Community Solar Green Tariff
26 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 2023 (Attachment A), PABA
5 during 2023 (Attachment B), CAPBA during 2023 (Attachment C), TCBA during
6 2023(Attachment D), LGBA during 2023 (Attachment E), and the MCAMBA
7 (Attachment F) during 2023) were correctly stated and in compliance with the
8 California Public Utilities Commission's ("Commission") directives, and are
9 recoverable;
- 10 • Transactions recorded in NERBA (Attachment G) associated with AB 32
11 administrative fees during 2023 were correctly stated and in compliance with the
12 Commission's directives, and are recoverable;
- 13 • The amounts transferred from IEMA (Attachment H) to ERRA in 2023 were in
14 compliance with the Commission directives;
- 15 • Transactions recorded in the LCMA (Attachment I) during 2023 were in
16 compliance with the Commission's directives;
- 17 • Transactions recorded in the GTME&OMA (Attachment J) during 2023 were
18 correctly stated and in compliance with the Commission's directives;
- 19 • Transactions recorded in the GTSRACMA (Attachment K) during 2023 were
20 correctly stated and in compliance with the Commission's directives;
- 21 • Transactions recorded in the ECRME&OMA (Attachment L) during 2023 were
22 correctly stated and in compliance with the Commission's directives;
- 23 • Transactions recorded in the GTSRBA (Attachment M) during 2023 were correctly
24 stated and in compliance with Commission's directives;
- 25 • Transactions recorded in the TMNBCBA (Attachment N) during 2023 were
26 correctly stated and in compliance with the Commission's directives, and are
27 recoverable;
- 28 • Transactions recorded in the DACSASHBA (Attachment O) during 2023 were
29 correctly stated and in compliance with the Commission directives;
- 30 • Transactions recorded in the DACGTBA (Attachment P) during 2023 were
31 correctly stated and in compliance with the Commission directives;

- Transactions recorded in the CSGTBA (Attachment Q) during 2023 were correctly stated and in compliance with the Commission directives;
- As to the AB 32 costs in NERBA, for which there is an overcollection activity in 2023 in the amount of \$0.231 million, SDG&E is requesting confirmation that the 2023 transactions in the AB 32 costs in NERBA are appropriate, correctly stated, and that the Commission authorizes SDG&E to return the overcollected 2023 activity to ratepayers in the Annual Electric Regulatory Account Update filing, which will be implemented in rates and amortized effective January 1 following the Commission's approval of this Application.

Furthermore, my testimony provides a comparison of 2023 ERRA forecast versus actual costs as well as comparison of 2023 versus 2022 recorded costs for both ERRA and PABA, with explanations for variances 10% or greater. This information is provided herein to facilitate analysis of the ERRA activity during 2023 and is found in Attachments R - T.

II. ERRA

Pursuant to Decision ("D.") 02-10-062 and D.02-12-074, the purpose of the ERRA is to provide full recovery of SDG&E's energy procurement costs associated with serving SDG&E's bundled service customers. SDG&E's ERRA revenue requirement primarily includes the recovery of California Independent System Operator ("CAISO") costs charged to SDG&E, such as energy and ancillary services load charges, other miscellaneous CAISO-related costs, the costs of Renewable Portfolio Standard ("RPS") and Resource Adequacy ("RA") Program compliance, and hedging costs to serve SDG&E's bundled service customers. ERRA includes revenues from SDG&E's Electric Energy Commodity Cost ("EECC") rate schedules (commodity revenue) adjusted to exclude non-fuel generation revenues allocated to the NGBA and other Commission-approved regulatory accounts.

On a monthly basis, ERRA compares the energy procurement costs described above with the commodity revenue (excluding NGBA and other revenues). Interest is applied to any over- or

1 undercollection balance at the three-month Commercial Paper rate. SDG&E’s adopted ERRRA
2 tariff describes the entries that are made to the account on a monthly basis.¹

3 The ERRRA balance as of December 31, 2023 was zero. Attachment A summarizes the
4 monthly accounting entries recorded to ERRRA from January 1 through December 31, 2023 used to
5 calculate the balance.

6 The 2023 activity in SDG&E’s ERRRA, as detailed in Attachment A, is summarized in
7 Table 1 below:

8 **Table 1**

	Under/(Over) Collection
December 31, 2022 ERRRA Balance ²	\$0
Revenue	\$(596,678,878)
Expenses	\$358,072,501
Other – net ³	\$240,424,833
Interest	\$(1,818,457)
December 31, 2023 ERRRA Balance	\$0

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

13 **A. Monthly ERRRA Report**

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

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

² The 2023 beginning balance is referenced in Attachment A.

³ The “Other-net” category includes carrying costs related to hedging, transfers from IEMA, and transfers to PABA.

1 account. The utilities were also directed to submit original source documents pertaining to such
2 activities. D.07-04-020 at Finding of Fact 1 modified this requirement to allow SDG&E to
3 provide only a breakdown of costs recorded to ERRA in the monthly filings and make the
4 supporting documentation available to Commission staff and interested parties upon request. The
5 modified reporting requirement was effective with the April 2007 report. SDG&E submitted the
6 monthly reports to Energy Division and interested parties for all twelve months of 2023.

7 **III. PABA**

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

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

18 The balance in the PABA as of December 31, 2023 was a \$(218.648) million
19 overcollection as shown in Table 2 below, as well as in Attachment B, which provides a monthly
20 summary of the accounting entries recorded to the PABA during 2023. Accordingly, SDG&E
21 requests confirmation that transactions recorded in 2023 in the PABA are correctly stated and in
22 compliance with the Commission’s directives.

⁴ See SDG&E AL 3318-E, filed on December 10, 2018, and approved on May 30, 2019.

⁵ See SDG&E Electric Tariffs, Preliminary Statements at Revised Cal. P.U.C. Sheet No.32544-E,
available at http://regarchive.sdge.com/tm2/pdf/ELEC_ELEC-PRELIM_PABA.pdf.

1

Table 2

	Under/(Over) Collection
December 31, 2022 PABA Balance	\$161,107,871
Revenue	\$(339,698,074)
CAPBA Amortization (see section IV)	\$2,696,075
Expenses and O&M	\$259,108,481
Capital Related Costs	\$18,389,993
Interest	\$6,478,571
Rounding/Transfers from/to ERRA	\$(233,761,843)
Transfer from/to CAPBA	\$1,265,340
Transfer from/to Westside ITC	\$(94,234,807)
December 31, 2023 PABA Balance	\$(218,648,391) ⁶

2

3 **IV. CAPBA**

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

11 Subsequently, D.21-05-030 removed the PCIA cap and trigger mechanisms effective as of
12 May 24, 2021. SDG&E was required to implement the removal of the PCIA cap in rates effective
13 January 1, 2022.⁸ For PCIA vintages that were capped during 2021, the balance of the CAPBA

⁶ Sum may not add up due to rounding.

⁷ See SDG&E AL 3436-E, filed on September 30, 2019, and approved on October 30, 2019.

⁸ D.21-05-030 per OP 1.

1 undercollection that was previously paid by bundled customers will be collected from departing
2 load customers through PCIA rate adders and returned to bundled customers.

3 The balance in the CAPBA as of December 31, 2023 was a zero as shown in Table 3
4 below, as well as in Attachment C, which provides a monthly summary of the accounting entries
5 recorded to the CAPBA during 2023. Accordingly, SDG&E requests confirmation that
6 transactions recorded in 2023 in the CAPBA are correctly stated and in compliance with the
7 Commission's directives.

8 **Table 3**

	Under/(Over) Collection
December 31, 2022 CAPBA Balance	\$3,834,548
Revenue	\$(2,696,075)
Expenses	\$0
Interest	\$126,867
Rounding/Transfer to PABA	\$(1,265,340)
December 31, 2023 CAPBA Balance	\$0

9
10 In SDG&E's 2024 ERRR Forecast proceeding, D.23-12-021 authorized SDG&E to
11 transfer the remaining balance in the CAPBA subaccounts to the corresponding PABA vintage
12 subaccounts and CAPBA was closed at the end of 2023.⁹

13 **V. TCBA**

14 In SDG&E's 2005 ERRR compliance review proceeding, the Commission authorized the
15 review of SDG&E's TCBA in future ERRR review proceedings.¹⁰ The annual ERRR review is
16 the appropriate forum to review the TCBA since the costs that are recorded in the TCBA generally

⁹ D.23-12-021, OP 6.

¹⁰ The 2005 ERRR Compliance proceeding was approved by D.06-12-019.

1 relate to the above-market portion of certain Qualifying Facilities (“QFs”) and purchase power
2 costs eligible for recovery under AB 1890.

3 The TCBA records the eligible above-market power costs and the revenues received from
4 SDG&E’s Competition Transition Charge (“CTC”) rate. For 2023, the market benchmark of
5 ██████ MWh¹¹ was used to calculate the above-market portion of AB 1890-eligible transition
6 costs. On a monthly basis, the TCBA compares the above-market power costs with the revenue
7 from the CTC rate component. Interest is applied to any over- or undercollection balance at the
8 three-month Commercial Paper rate.

9 The balance in the TCBA as of December 31, 2023 was a \$2.705 million undercollection¹²
10 Attachment D provides a monthly summary of the entries to the TCBA during 2023. Table 4
11 below summarizes the 2023 activity and shows the calculation of the undercollection. Recovery
12 of approved TCBA balances is not addressed in this Compliance filing, but in the Annual Electric
13 Regulatory Account Update filing.

14 **Table 4**

	Under/(Over) Collection
December 31, 2022 TCBA Balance	\$17,119,829
Revenue	\$(24,409,770)
Expenses	\$9,458,754
Interest	\$535,882
December 31, 2023 TCBA Balance	\$2,704,695

¹¹ ██████ was authorized in D.22-12-042, which approved SDG&E’s 2023 Electric Procurement Cost Revenue Requirement Forecasts and Greenhouse Gas Related Forecasts proceeding, A.22-05-025.

¹² The projected 2023 year-end undercollected balance of \$5.9 million was approved in Advice Letter (“AL”) 4319-E on November 15, 2023 for amortization in rates effective January 1, 2024.

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

VI. LGBA

The LGBA was authorized by D.13-03-029. The purpose of the LGBA is to record the revenues and costs of contracts where the Commission has determined that the resource is subject to the cost allocation mechanism (“CAM”). In 2023, the contracts included in the LGBA were:

Table 5

Project Name	CPUC Regulatory Approval
Escondido Energy Center (“EEC”)	D.13-03-029 & AL 2499-E Fuel costs are to be recorded to the LGBA.
Pio Pico Energy Center (“PPEC”)	D.14-02-016 Fuel costs are to be recorded to the LGBA.
CP Kelco Combined Heat & Power (“CHP”)	D.13-03-029 & AL 2897-E Fuel costs are to be recorded to the LGBA.
Grossmont Hospital CHP	D.13-03-029 & CHP Program Settlement Agreement Term Sheet October 8, 2010 and adopted in D.10-12-035, Fuel costs are to be recorded to the LGBA.
Carlsbad Energy Center	D.15-05-051 and adopted in AL 2757-E Fuel costs are to be recorded to the LGBA.
Sentinel Energy Center (SEC)	AL 3689-E
Valley Center Storage I, LLC	D.19-11-016, Advice Letter 3605-E and Resolution E-5117
Vista Energy Storage, LLC	D.19-11-016, Advice Letter 3605-E and Resolution E-5117
Gateway Energy Storage	Advice Letter 4010-E
ES 1A Group 2 Opco, LLC	Advice Letter 4010-E
Miguel BESS	Advice Letter 3666-E and Resolution E-5139
SDG&E-owned Escondido Energy	D.13-03-029 & AL 2924-E Fuel costs are to be recorded to the LGBA.
SDG&E-owned El Cajon Energy Storage	D.13-03-029 & AL 2499-E Fuel costs are to be recorded to the LGBA.
SDG&E-owned Fallbrook Energy Storage	D.18-05-024
SDG&E-owned Miramar Energy Storage (aka Top Gun)	D.18-05-024

1 In addition, pursuant to D.22-05-015, in 2023 the LGBA includes the net costs of contracts
2 procured under MCAMBA for opt out LSEs that subsequently left the market and are no longer
3 serving customers.

4 The LGBA tariff states that “The balance in the LGBA will be addressed in the Company’s
5 ERRA proceeding or in another proceeding deemed appropriate by the Commission.”¹³
6 Accordingly, SDG&E requests confirmation that transactions recorded in 2023 in the LGBA are
7 in compliance with the Commission’s directives.

8 The balance in the LGBA as of December 31, 2023 was a [REDACTED] million undercollection
9 as shown in Table 6 below, as well as in Attachment E, which provides a monthly summary of the
10 accounting entries recorded to the LGBA during 2023.

¹³ 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 The balance in the MCAMBA as of December 31, 2023 was a \$0.690 million
2 undercollection. Attachment F provides a monthly summary of the entries to the MCAMBA
3 during 2023. Table 7 below summarizes the 2023 activity and shows the calculation of the
4 undercollection.

5 **Table 7**

	Under/(Over) Collection
December 31, 2022 MCAMBA Balance	\$0
Revenue	\$(632,892)
Expenses	\$1,296,876
Interest	\$26,329
December 31 2023 MCAMBA Balance	\$690,313

6
7 In summary, SDG&E requests confirmation that its transaction recorded in 2023 in the
8 MCAMBA are in compliance with Commission directives and are recoverable.

9 **VIII. NERBA**

10 The AB 32 electric subaccount in NERBA, as approved by the Commission's D.13-05-010
11 in the SDG&E's 2012 General Rate Case ("GRC"), records actual costs against revenue
12 requirements for administrative fees charged by the California Air Resources Board ("CARB")
13 which are authorized recoverable by CARB under AB 32. As of January 1, 2023, the beginning
14 balance in the AB 32 electric subaccount in NERBA was a \$0.353 million undercollection.
15 Revenues in 2023 were \$(0.354) million, expenses totaled \$0.549 million, and interest of
16 approximately eighteen thousand dollars was booked in 2023 as shown in Attachment G. The
17 resulting December 31, 2023 balance in the AB 32 electric subaccount in NERBA was
18 approximately a \$0.584 million undercollection. SDG&E is requesting confirmation that the 2023
19 transactions recorded in the AB 32 electric subaccount in NERBA are appropriate and correctly
20 stated in accordance with Commission directives, and that the Commission authorize SDG&E to
21 include the activity of \$(0.231) million undercollection in rates in the Annual Electric Regulatory

1 Account Update filing, which will be implemented in rates and amortized effective January 1
2 following the Commission’s approval of this Application.

3 **IX. IEMA**

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

8 D.11-10-029, which approved Phase 1 of SDG&E’s 2009 ERRR Compliance Filing,
9 granted authority for SDG&E to update its IEMA tariff disposition to allow it to transfer the
10 balance in the IEMA to ERRR on an annual basis.¹⁷ In compliance with D.11-10-029, SDG&E
11 transferred the IEMA 2023 undercollection balance of \$0.139 million as shown in line 66 of
12 Attachment A as well as in line 15 of Attachment H. The transfers from IEMA to ERRR are also
13 included in the “Other-net” category of Table 1 above.

14 In this Proceeding, SDG&E requests that the Commission find the amounts transferred
15 from IEMA to ERRR in 2023 to be in compliance with the Commission’s directives.

16 **X. LCMA**

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

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

1 Per the LCMA Preliminary Statement, the account is subject to review in the ERRA
2 proceeding; thus, SDG&E is presenting the transactions recorded during 2023 for review in
3 Attachment I.

4 At this time, SDG&E is not requesting recovery of the December 31, 2023 undercollected
5 balance because the energy crisis proceeding is not yet fully completed,, and the appropriate
6 vehicle for requesting recovery is through a separate filing. SDG&E requests that the Commission
7 review SDG&E's 2023 LCMA transactions. As of January 1, 2023, the beginning balance in the
8 LCMA was an undercollection of approximately one thousand two hundred and seventy two
9 dollars. Litigation expenses totaled approximately seven hundred seventy two dollars, and interest
10 of approximately ninety six dollars was booked in 2023. Thus, the balance in the LCMA as of
11 December 31, 2023 was an undercollection of two thousand one hundred and forty dollars. Once
12 SDG&E has closed all LCMA related litigation, SDG&E will evaluate and execute next steps.

13 **XI. GTME&OMA**

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

20 In 2023, the GTME&OMA had a beginning balance of \$(0.150) overcollection. Revenues
21 in 2023 were twenty dollars, expenses and interest totaled three thousand three hundred, and the
22 ending balance was \$(0.153) million overcollection as shown in Attachment J. SDG&E requests
23 confirmation that the transactions recorded in the GTME&OMA are correctly stated and in
24 accordance with the Commission's directives.

1 **XII. GTSRACMA**

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

5 In 2023, the GTSRACMA had current activity and interest of \$0.111 million, and the
6 ending balance was \$1.662 million, as shown in Attachment K. SDG&E requests confirmation
7 that the transactions recorded in the GTSRACMA are correctly stated and in compliance with
8 Commission directives.

9 **XIII. ECRME&OMA**

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

15 In 2023, the ECRME&OMA had interest of one hundred fifty eight dollars, and the ending
16 balance was \$0.003 million as shown in Attachment L. SDG&E requests confirmation that the
17 transactions recorded in the ECRME&OMA are appropriate and correctly stated in compliance
18 with the Commission's directives.

19 **XIV. GTSRBA**

20 Per D.15-01-051, SDG&E established the GTSRBA¹⁸ to record the difference between the
21 revenues collected from individual customers electing to participate in the GTSR program and the
22 incremental costs incurred to serve customers participating in that program. The GTSR program

¹⁸ See AL 2889-E, approved June 23, 2016 and effective May 28, 2016.

1 consists of both a GT component and an Enhanced Community Renewables (“ECR”) component
2 which are recorded in separate subaccounts with the GTSRBA.

3 In 2023, GTSRBA had current activity and interest of \$0.141 million undercollection, as
4 shown in Attachment M. Accordingly, SDG&E requests confirmation that the transactions
5 recorded in the GTSRBA are correctly stated and in compliance with the Commission’s directives.

6 **XV. TMNBCBA**

7 Per D.18-12-003, SDG&E filed AL 3343-E-B¹⁹ to establish the TMNBCBA to record the
8 tree mortality related procurement costs. As noted in D.18-12-003, Ordering Paragraph (“OP”) 9,
9 the TMNBCBA cost will be recovered through the public purpose program (“PPP”) charge.²⁰

10 In 2023, the TMNBCBA had current activity and interest of [REDACTED] million
11 overcollection. The ending balance for the TMNBCBA as of December 31, 2022 was a \$(18.603)
12 million overcollection and the ending balance as of December 31, 2023 was a [REDACTED] million
13 overcollection as shown in Attachment N. SDG&E requests confirmation that the transactions
14 recorded in 2023 in the TMNBCBA of [REDACTED] million are correctly stated and in compliance
15 with the Commission’s directives.

16 **XVI. DACSASHBA, DACGTBA, AND CSGTBA**

17 Pursuant to Ordering Paragraph (OP) 8 of Decision (D.) 18-06-027 issued on June 22,
18 2018, AL 3410-E-A²¹ established the Disadvantaged Community – Single-Family Solar Homes
19 (DAC-SASH) Balancing Account (DACSASHBA), and AL 3253-E-B²² established the

¹⁹ 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.

²⁰ 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

²¹ See SDG&E AL 3410-E-A, filed on October 1, 2019, and approved on October 24, 2019.

²² See SDG&E AL 3253-E-B, filed on November 21, 2019, and approved on December 12, 2019.

1 Disadvantaged Community-Green Tariff Balancing Account (DACGTBA) and Community Solar
2 Green Tariff Balancing Account (CSGTBA).

3 **A. DACSASHBA**

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

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

13 In 2023, the DACSASHBA had current GHGRBA transfers, activity, and interest of
14 \$(1.010) million, and the December 31, 2023 ending balance was a \$(5.052) million
15 overcollection as shown in Attachment O. SDG&E requests confirmation that the transactions
16 recorded in the DACSASHBA are correctly stated and in compliance with the Commission's
17 directives.

18 **B. DACGTBA**

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

1 In 2023, the DACGTBA had current GHGRBA transfers and interest of \$(0.0651) million,
2 and the December 31, 2023 ending balance was a \$(3.020) million overcollection, as shown in
3 Attachment P. SDG&E requests confirmation that the transactions recorded in the DACGTBA
4 are appropriate and correctly stated in accordance with Commission directives.

5 C. CSGTBA

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

13 In 2023, the CSGTBA had current GHGRBA transfers and interest of \$(0.0553) million, and
14 the December 31, 2023 ending balance was \$(1.628) million overcollection as shown in Attachment
15 Q. SDG&E requests confirmation that the transactions recorded in the CSGTBA are correctly stated
16 and in compliance with the Commission’s directives.

17 **XVII. AUDIT OF ENERGY RESOURCE RECOVERY ACCOUNT**

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

22 **XVIII. CONCLUSION**

- 23 • As directed in D.02-10-062 and D.02-12-074, SDG&E seeks approval of the
24 entries and calculations in its ERRA for the period January 1, 2023 through
25 December 31, 2023 and requests that the Commission find these entries and

1 calculations correctly stated and in compliance with the Commission’s directives,
2 and recoverable.

- 3 • As directed in D.18-10-019, SDG&E seeks approval of the entries recorded to the
4 PABA for the period January 1, 2023 through December 31, 2023 and requests that
5 the Commission find these entries and calculations correctly stated and in
6 compliance with the Commission’s directives, and recoverable.
- 7 • As directed in D.18-10-019, SDG&E seeks approval of the entries recorded to the
8 CAPBA for the period January 1, 2023 through December 31, 2023 and requests
9 that the Commission find these entries and calculations correctly stated and in
10 compliance with the Commission’s directives.
- 11 • As directed in D.06-12-019, SDG&E seeks approval of the entries recorded to the
12 TCBA for the period January 1, 2023 through December 31, 2023 and requests that
13 the Commission find these entries and calculations correctly stated and in
14 compliance with the Commission’s directives, and recoverable.
- 15 • In accordance with D.13-03-029 and AL 2499-E, SDG&E seeks approval of the
16 entries recorded to the LGBA for the period January 1, 2023 through
17 December 31, 2023, and requests that the Commission find these entries and
18 calculations correctly stated and in compliance with the Commission’s directives.
- 19 • SDG&E seeks approval of the entries recorded to the MCAMBA for the period
20 January 1, 2023 through December 31, 2023 and requests that the Commission find
21 these entries and calculations correctly stated and in compliance with the
22 Commission’s directives, and recoverable.
- 23 • SDG&E requests that the Commission find the 2023 entries in the AB 32 electric
24 subaccount in NERBA to be correctly stated and in compliance with the
25 Commission’s directives. SDG&E is requesting authorization to include the 2023
26 activity of \$(0.231) million overcollection in the Annual Electric Regulatory
27 Account Update filing, which will be implemented in rates and amortized effective
28 January 1 following the Commission’s approval of this Application.
- 29 • SDG&E requests that the Commission find the balance transfer to ERRA of 2023
30 IEMA activity in compliance with the Commission’s directives.
- 31 • SDG&E requests that the Commission find the entries in the LCMA for 2023 to be
32 correctly stated and in compliance with the Commission’s directives.

- 1 • SDG&E requests that the Commission find the entries in the GTME&OMA as of
2 December 31, 2023 to be correctly stated and in compliance with the Commission's
3 directives.
- 4 • SDG&E requests that the Commission find the entries in the GTSRACMA as of
5 December 31, 2023 to be correctly stated and in compliance with the Commission's
6 directives.
- 7 • SDG&E requests that the Commission find the entries in the ECRME&OMA as of
8 December 31, 2023 to be correctly stated and in compliance with the Commission's
9 directives.
- 10 • SDG&E requests that the Commission find the entries in the GTSRBA as of
11 December 31, 2023 to be correctly stated and in compliance with the Commission's
12 directives.
- 13 • As directed in D.18-12-003, SDG&E seeks approval of the entries recorded to the
14 TMNBCBA for the period January 1, 2023 through December 31, 2023 and
15 requests that the Commission find these entries and calculations correctly stated
16 and in compliance with the Commission's directives.
- 17 • Finally, SDG&E requests that the Commission find the entries in DACSASHBA,
18 DACGTBA, and CSGTBA as of December 31, 2023 to be correctly stated and in
19 compliance with the Commission's directives.

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

23 This concludes my prepared direct testimony.
24

1 **XIX. QUALIFICATIONS**

2 My name is Brenda Hua. My business address is 8315 Century Park Court, San Diego,
3 California 92123. I am employed by SDG&E as a Principal Accountant in the Settlements and
4 Systems Department in the Electric and Fuel Procurement organization. My current
5 responsibilities include processing commodity invoices, preparing monthly journal entries, and
6 supporting various compliance filings. I assumed my current position in December 2021.

7 I have been employed by SDG&E since 2009 and have held various positions in
8 Regulatory Reporting, Financial Accounting, and Nuclear Commissioning Fiscal Management.
9 My experiences include accounting close, preparing financial statements, and supporting various
10 compliance filings.

11 I received a Bachelor of Science degree in Business Administration with an emphasis in
12 Information Systems from San Diego State University.

13 I previously testified before the California Public Utilities Commission.

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

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

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

	Jan-23	Feb-23	Mar-23	PPA1	Apr-23	PPA2	May-23	Jun-23	Jul-23	Aug-23	PPA3/4/5	Sep-23	Oct-23	Nov-23	Dec-23	Total 2023		
Beginning Balance																		
REVENUES																		
Commodity Revenue (Including Bill Protection)	(48,910,167)	(44,490,746)	(57,311,109)		(40,464,298)		(33,141,231)	(48,088,008)	(57,212,139)	(88,433,590)		(80,584,989)	(68,758,522)	(49,652,933)	(33,532,088)	(650,579,819)		
DA & CCA PCIA Revenue - DF & DS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	205	205		
GT PCIA Revenue - DS & DI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Energy Incentives (Including Peak Time Rebate)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Net Energy Metering	1,026,914	845,730	821,492		652,361		545,731	443,754	465,395	442,202		445,484	524,167	550,440	930,959	7,694,629		
Total ERRA Revenues	(47,883,253)	(43,645,016)	(56,489,617)	-	(39,811,936)	-	(32,595,500)	(47,644,254)	(56,746,744)	(87,991,388)	-	(80,139,505)	(68,234,354)	(49,102,493)	(32,600,925)	(642,884,985)		
Less: FF&U	573,984	523,180	677,150		477,232		390,728	571,120	680,233	1,054,767		960,645	817,936	588,600	390,793	7,706,368		
ERRA Revenues	(47,309,269)	(43,121,836)	(55,812,467)	-	(39,334,704)	-	(32,204,772)	(47,073,134)	(56,066,511)	(86,936,621)	-	(79,178,860)	(67,416,418)	(48,513,893)	(32,210,132)	(635,178,617)		
Other																		
NGBA Revenue	5,368,866	2,794,115	3,309,123		2,271,627		1,700,700	1,872,576	1,567,968	2,546,438		2,353,487	2,067,869	1,911,494	1,874,168	29,638,430		
DRGBA Revenue	(14,250)	(14,250)	(14,250)		(14,250)		(14,250)	(14,250)	(14,250)	(14,250)		(14,250)	(14,250)	(14,250)	(14,250)	(171,000)		
RUBA Amort	271,333	271,333	271,333		271,333		271,333	271,333	271,333	271,333		271,333	271,333	271,333	271,337	3,256,000		
TMA Amort	481,359	481,359	481,359		481,359		481,359	481,359	481,359	481,359		481,359	481,359	481,359	481,360	5,776,309		
Other Subtotal	6,107,308	3,532,557	4,047,565		3,010,069		2,439,142	2,611,018	2,306,410	3,284,880		3,091,929	2,806,311	2,649,936	2,612,615	38,499,738		
Net ERRA Revenues	(41,201,962)	(39,589,279)	(51,764,902)	-	(36,324,636)	-	(29,765,630)	(44,462,116)	(53,760,100)	(83,651,741)	-	(76,086,931)	(64,610,107)	(45,863,957)	(29,597,517)	(596,678,878)		
Expenses																		
Contract Costs (CTC up-to-market) - PGE																		
Contract Costs (CTC up-to-market) - QFs & YCA																		
Contract Costs (Non-CTC)																		
Generation Fuel & In-Lieu Payment																		
Other ISO Related Costs																		
ISO Supply & Load Costs																		
ISO CRRs Costs																		
ISO Convergence Bidding Costs																		
Hedging Costs																		
Contract Costs - CHP Costs (AB1613)																		
Rewards/Penalties - Palomar Energy Ctr																		
WREGIS Costs																		
Tradeable Renewable Energy Credits (TREC)s																		
Storage Procurement Evaluation Program Costs																		
Greenhouse Gas & Carrying Costs																		
Total Expenses																		
Miscellaneous																		
Carry Cost - Hedging Margin Dep - Computed	147,504	275,301	298,734		311,201		311,475	324,334	-	-	-	-	-	-	-	1,668,549		
Total Miscellaneous	147,504	275,301	298,734	-	311,201	-	311,475	324,334	-	-	-	-	-	-	-	1,668,549		
Net Current Month Under / (Over) Collection	102,890,576	8,530,391	(14,330,143)	5,938,139	(1,253,289)	(7,852,970)	(8,443,288)	(24,915,873)	4,354,824	(8,810,735)	(159,969,251)	(78,244,510)	12,298,104	(20,297,014)	(46,832,789)	(236,937,828)		
Interest Rate	4.45%	4.56%	4.71%	4.86%	4.88%	5.10%	5.20%	5.27%	5.34%	5.38%		5.34%	5.38%	5.38%	5.38%			
Current Month Interest	190,776	407,917	411,554	21,915	418,910	(134,815)	370,137	317,508	280,561	275,786	(2,545,922)	(297,377)	(445,431)	(468,696)	(621,280)	(1,818,457)		
Rounding	1																	
CURRENT BALANCE	103,081,352	8,938,308	(13,918,588)	5,960,054	(834,379)	(7,987,784)	(8,073,152)	(24,598,365)	4,635,385	(8,534,949)	(162,515,173)	(78,541,887)	11,852,673	(20,765,710)	(47,454,069)	(238,756,284)		
Disallowance																		
RPSCMA Transfer																		
IEMA Transfer																139,018	139,018	
DPBA Transfer																76,143,181	162,474,085	238,617,266
PABA Transfer																		
Investment Tax Credits																		
Ending Balance	103,081,352	112,019,660	98,101,072	104,061,126	103,226,747	95,238,963	87,165,811	62,567,446	67,202,831	58,667,883	(27,704,110)	(106,245,996)	(94,393,323)	(115,159,034)	-	-		

ATTACHMENT B
PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) –
SUMMARY

(CONFIDENTIAL)

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

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

	Jan-23	PPA1	Feb-23	Mar-23	PPA2	Apr-23	May-23	Jun-23	Jul-23	Aug-23	PPA3/4	Sep-23	PPA 5/6/7	Oct-23	Nov-23	PPA 8	Dec-23	Total
Beginning Balance	\$ 161,107,871	\$ 51,249,839	\$ 51,535,528	\$ 55,786,291	\$ 53,946,839	\$ 53,947,742	\$ 73,996,075	\$ 89,064,707	\$ 90,598,813	\$ 84,675,769	\$ 78,177,465	\$ 153,036,567	\$ 149,316,770	\$ 143,067,270	\$ 101,406,277	\$ 50,222,034	\$ 51,239,220	\$ 161,107,871
Revenue (Fuel)																		
PCIA Revenue - CCA	(14,741,603)	-	(4,769,282)	(4,616,831)	-	(3,457,950)	(8,274,917)	(11,858,522)	(11,202,343)	(15,655,573)	-	(14,726,461)	-	(13,422,898)	(11,830,224)	-	(11,693,879)	(126,250,481)
PCIA Revenue - DA	(1,103,719)	-	(434,397)	(521,308)	-	(302,444)	(556,684)	(571,513)	(534,094)	(816,987)	-	(587,361)	-	(744,900)	(668,823)	-	(592,988)	(7,525,217)
PCIA Revenue - Bundled	(20,524,269)	-	(21,659,132)	(25,651,322)	-	(17,608,962)	(13,183,314)	(14,515,645)	(12,154,416)	(19,739,213)	-	(18,243,516)	-	(16,029,495)	(14,817,319)	-	(14,527,982)	(208,654,585)
PCIA Revenue - GT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total PCIA Revenue	(36,369,590)	-	(26,862,811)	(30,789,461)	-	(21,459,356)	(22,014,915)	(26,945,680)	(23,890,852)	(36,211,773)	-	(33,557,338)	-	(30,197,292)	(27,316,366)	-	(26,814,849)	(342,430,283)
Less: FF	210,582	-	222,226	263,186	-	180,671	135,263	148,933	124,706	202,527	-	187,181	-	164,465	152,028	-	149,059	2,140,808
Less: U	62,811	-	46,392	53,174	-	37,061	38,020	46,536	41,260	62,538	-	57,954	-	52,151	47,176	-	46,310	591,381
Total Less FF&U:	273,393	-	268,618	316,360	-	217,731	173,283	195,468	165,966	265,066	-	245,135	-	216,616	199,204	-	195,369	2,732,209
Total PCIA Revenue (net FFU)	(36,096,197)	-	(26,594,193)	(30,473,101)	-	(21,241,625)	(21,841,632)	(26,750,212)	(23,724,886)	(35,946,707)	-	(33,312,203)	-	(29,980,676)	(27,117,162)	-	(26,619,480)	(339,698,074)
Amortization	(35,249)	259,922	224,673	224,673	-	224,673	224,673	224,673	224,673	224,673	-	224,673	-	224,673	224,673	-	224,673	2,696,075
CAPBA Amortization	(35,249)	259,922	224,673	224,673	-	224,673	224,673	224,673	224,673	224,673	-	224,673	-	224,673	224,673	-	224,673	2,696,075
Total Amortization																		
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 Contract:																		
Total Above Market Expenses																		
Total Procurement Activity	(78,966,040)	-	29,962,220	27,275,035	-	40,335,462	35,892,528	25,729,639	16,657,926	28,369,022	148,491,999	28,200,411	(12,251,611)	(15,039,803)	(27,216,490)	1,001,577	9,178,428	257,620,302
O&M	-	-	-	-	-	-	-	1,488,179	-	-	-	-	-	-	-	-	-	1,488,179
Capital Related Costs																		
Depreciation	-	-	237,815	482,865	-	248,609	245,147	245,141	245,150	245,176	-	245,185	3,171,290	1,304,074	1,305,097	-	1,304,944	9,280,493
Return	-	-	167,547	337,643	-	171,271	167,338	165,955	164,573	163,202	-	161,818	2,273,353	906,935	901,071	-	893,545	6,474,251
Tax	-	-	47,267	95,594	-	49,473	47,787	47,350	46,910	46,476	-	46,038	889,254	338,021	336,389	-	333,891	2,324,451
Property Tax	-	-	1,905	3,811	-	1,905	1,905	1,905	84,172	43,039	-	43,039	-	43,039	43,039	-	43,039	310,798
Total Capital Related Costs	-	-	454,534	919,913	-	471,259	462,178	460,351	540,804	497,893	-	496,079	6,333,897	2,592,069	2,585,596	-	2,575,419	18,389,993
Current Month Activity	(115,097,486)	259,922	4,047,233	(2,053,479)	-	19,789,769	14,737,746	1,152,631	(6,301,483)	(6,855,119)	148,491,999	(4,391,039)	(5,917,713)	(42,203,739)	(51,523,382)	1,001,577	(14,640,960)	(59,503,525)
Interest Rate:	4.45%		4.56%	4.71%		4.86%	4.88%	5.10%	5.20%	5.27%		5.34%		5.34%	5.38%			5.38%
Current Month Interest	384,032	25,767	203,527	214,027	903	258,564	330,886	380,975	378,940	356,815	2,510,284	671,242	(331,787)	542,746	339,139	15,609	196,902	6,478,571
Current Activity and Interest	(114,713,454)	285,689	4,250,760	(1,839,452)	903	20,048,333	15,068,632	1,533,606	(5,922,543)	(6,498,304)	151,002,283	(3,719,797)	(6,249,500)	(41,660,993)	(51,184,243)	1,017,186	(14,444,058)	(53,024,952)
Roundoff/Transfer	4,855,422	-	3	-	-	-	-	-	(1)	-	(76,143,181)	-	-	-	-	-	-	(71,287,758)
ERRA Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(162,474,085)
CAPBA Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,265,340
Westside ITC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(94,234,807)
Ending Balance	51,249,839	51,535,528	55,786,291	53,946,839	53,947,742	73,996,075	89,064,707	90,598,313	84,675,769	78,177,465	153,036,567	149,316,770	143,067,270	101,406,277	50,222,034	51,239,220	(218,648,390)	(218,648,391)

ATTACHMENT C

**POWER CHARGE INDIFFERENCE ADJUSTMENT (PCIA)
UNDERCOLLECTION BALANCING ACCOUNT (CAPBA) -SUMMARY**

San Diego Gas & Electric
Power Charge Indifference Adjustment Undercollection Balancing Account (CAPBA) - Electric
Under / (Over) Collection
Account # 1150748 / 2190354

		Prior Year 2022												2023	
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	Beginning Balance	6,200,410	3,834,548	3,884,082	3,412,843	3,201,125	2,988,961	2,775,987	2,562,634	2,348,579	2,133,727	1,918,049	1,701,412	1,483,863	3,834,548
Amortization	CAPBA Amortization	-	35,249	(484,595)	(224,673)	(224,673)	(224,673)	(224,673)	(224,673)	(224,673)	(224,673)	(224,673)	(224,673)	(224,672)	(2,696,075)
	CAPBA - 2009 DL 2020 Amortization	(144,972)													-
	CAPBA - 2010 DL 2020 Amortization	(472,309)													-
	CAPBA - 2011 DL 2020 Amortization	(702,025)													-
	CAPBA - 2012 DL 2020 Amortization	(18,840)													-
	CAPBA - 2014 DL 2020 Amortization	(252)													-
	CAPBA - 2015 DL 2020 Amortization	(796,333)													-
	CAPBA - 2017 DL 2020 Amortization	(293,785)													-
	CAPBA - 2018 DL 2020 Amortization	(12,864)													-
Total Revenues	Total Revenues	(2,441,380)	35,249	(484,595)	(224,673)	(224,673)	(224,673)	(224,673)	(224,673)	(224,673)	(224,673)	(224,673)	(224,673)	(224,672)	(2,696,075)
O&M Costs	CAPBA E O&M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Costs	Total Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)	Net Cost / (Revenue)	(2,441,380)	35,249	(484,595)	(224,673)	(224,673)	(224,673)	(224,673)	(224,673)	(224,673)	(224,673)	(224,673)	(224,673)	(224,672)	(2,696,075)
Interest	CAPBA E Interest	(288,982)	14,285	13,356	12,954	12,510	11,698	11,321	10,618	9,821	8,995	8,035	7,124	6,149	126,867
	CAPBA Int Bundled	6,072													-
	CAPBA Int Vintage 2009	19,785													-
	CAPBA Int Vintage 2010	35,402													-
	CAPBA Int Vintage 2011	929													-
	CAPBA Int Vintage 2012	40,567													-
	CAPBA Int Vintage 2014	26,325													-
	CAPBA Int Vintage 2015	17,462													-
	CAPBA Int Vintage 2017	5													-
	CAPBA Int Vintage 2018	217,953													-
	CAPBA Int Vintage 2019														-
	CAPBA Int Vintage 2020														-
Transfers	Transfer to PABA													(1,265,340)	(1,265,340)
	Transfer to PABA (Bundled)														-
	Transfer to PABA (DL)														-
Net Activity	Net Activity	(2,365,862)	49,534	(471,239)	(211,719)	(212,163)	(212,975)	(213,352)	(214,055)	(214,852)	(215,678)	(216,638)	(217,549)	(1,483,863)	(3,834,548)
	Ending Balance	3,834,548	3,884,082	3,412,843	3,201,125	2,988,961	2,775,987	2,562,634	2,348,579	2,133,727	1,918,049	1,701,412	1,483,863	-	-

ATTACHMENT D

TRANSITION COST BALANCING ACCOUNT (TCBA) - SUMMARY

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

Prior Year 2022

2023

Category	Text		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	17,119,829	17,119,829	18,496,996	16,783,979	15,172,133	13,267,999	10,543,881	10,055,163	9,482,774	(466,595)	8,815,751	5,957,305	3,952,182	17,119,829
Net Revenue in Rates:	TCBA Revenue		(1,850,364)	(1,796,161)	(2,194,860)	(1,748,352)	(1,870,522)	(2,042,991)	(1,898,267)	(2,583,108)	(2,307,889)	(2,259,494)	(1,982,675)	(1,875,088)	(24,409,770)
Other Revenue:															-
Total Revenues			(1,850,364)	(1,796,161)	(2,194,860)	(1,748,352)	(1,870,522)	(2,042,991)	(1,898,267)	(2,583,108)	(2,307,889)	(2,259,494)	(1,982,675)	(1,875,088)	(24,409,770)
O&M Costs:	TCBA O&M		3,161,614	16,237	520,422	(213,256)	(901,915)	1,510,592	1,283,637	(7,386,015)	11,531,088	(631,749)	(44,612)	612,712	9,458,754
Total Costs			3,161,614	16,237	520,422	(213,256)	(901,915)	1,510,592	1,283,637	(7,386,015)	11,531,088	(631,749)	(44,612)	612,712	9,458,754
Net Cost / (Revenue)			1,311,251	(1,779,924)	(1,674,438)	(1,961,608)	(2,772,437)	(532,398)	(614,630)	(9,969,124)	9,223,199	(2,891,243)	(2,027,287)	(1,262,376)	(14,951,016)
Interest	TCBA Interest		65,917	66,907	62,591	57,475	48,319	43,680	42,241	19,755	59,147	32,797	22,164	14,889	535,882
Transfers															-
Net Activity	Net Activity	-	1,377,168	(1,713,017)	(1,611,847)	(1,904,133)	(2,724,118)	(488,718)	(572,389)	(9,949,369)	9,282,346	(2,858,446)	(2,005,123)	(1,247,487)	(14,415,134)
	Ending Balance	17,119,829	18,496,996	16,783,979	15,172,133	13,267,999	10,543,881	10,055,163	9,482,774	(466,595)	8,815,751	5,957,305	3,952,182	2,704,695	2,704,695

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

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

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

Beginning Balance																		
Revenue																		
Billed Revenue																		
FF&U																		
Revenues Less FF&U																		
Cost of Electricity																		
Purchased Power																		
Capacity																		
Fuel Cost																		
GHG Cost																		
Net CAISO Revenues																		
Modeled Costs																		
Energy Costs																		
Sales Revenue																		
Other																		
Total Cost of Electricity																		
O&M																		
Total O&M																		
Capital Related Costs (PS4b)																		
Depreciation																		
Return on Rate Base																		
Tax on Return																		
Property Tax																		
ITC																		
Total Capital Related Costs																		
Total Costs																		
Current Month Activity																		
Interest Rate:	4.45%	4.56%	4.71%	4.86%	4.88%	5.10%	5.20%	5.27%	5.34%	5.34%	5.38%	5.38%						
Current Month Interest																		
Current Activity and Interest	(42,725)	35	(3,721,574)	(10,256,603)	4,185	(4,224,539)	7,987,785	(147,091)	(1,599,818)	24,538,393	19,827,895	2,305,452	20,257,973	(6,386,740)	2,477,812	756,589	(97,093,380)	(45,296,353)
Rounding/Transfer			1	1				(2)	2				0					2
Ending Balance																		

ATTACHMENT F
MODIFIED COST ALLOCATIONS MECHANISM BALANCING
ACCOUNT (MCAMBA) – SUMMARY

(CONFIDENTIAL)

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

San Diego Gas & Electric
 Modified Cost Allocation Mechanism Balancing Account (MCAMBA) - Electric
 Under / (Over) Collection
 Account # 1150805 / (2190399)

		2023												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance													
Revenues:	MCAMBA RA/REC SALES REVENUE													
	MCAMBA CAISO REVENUE													
Total Revenues														
Cost of Electricity	MCAMBA CAPACITY EXPENSE													
O&M Costs:	MCAMBA Kearny BESS O&M													
Capital Related Costs	MCAMBA E Depreciation													
	MCAMBA E Return													
	MCAMBA E Tax													
	MCAMBA E Property Tax													
O&M Costs:	MCAMBA E O&M													
Total Costs														
Net Cost / (Revenue)														
Interest	MCAMBA E Interest													
Net Activity	Net Activity	266,472	(28,424)	26,131	14,016	13,804	98,474	16,522	15,441	137,304	16,046	16,088	98,439	690,313
	Ending Balance													

ATTACHMENT G

**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)

		2023												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	353,141	326,399	299,586	272,707	245,755	218,697	191,567	164,337	136,997	659,364	634,236	609,017	353,141
Revenues:	NERBA (AB32) Electric Authorized Revenue	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(336,000)
	NERBA (MS4) Electric Authorized Revenue	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(18,000)
Total Revenues		(29,500)	(29,500)	(29,500)	(29,500)	(29,500)	(29,500)	(29,500)	(29,500)	(29,500)	(29,500)	(29,500)	(29,500)	(354,000)
Amortizations	NERBA MS4 Electric Amortization	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Total Amortizations:		1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
O&M Costs:	NERBA E AB32 O&M	-	-	-	-	-	-	-	-	548,599	-	-	-	548,599
Total Costs		-	-	-	-	-	-	-	-	548,599	-	-	-	548,599
Net Cost / (Revenue)	Monthly Activity	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	520,599	(28,000)	(28,000)	(28,000)	212,599
Interest	NERBA Elec Interest	1,258	1,187	1,121	1,048	942	870	769	660	1,768	2,872	2,781	2,668	17,944
Net Activity	Net Activity	(26,742)	(26,813)	(26,879)	(26,952)	(27,058)	(27,130)	(27,231)	(27,340)	522,367	(25,128)	(25,219)	(25,332)	230,543
	Ending Balance	326,399	299,586	272,707	245,755	218,697	191,567	164,337	136,997	659,364	634,236	609,017	583,684	583,684

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

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

													2023	
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	(4,615)	3,518	(2,877)	12,532	41,041	45,002	60,511	66,851	98,503	100,098	131,239	-	-
Revenues:														
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	IEMA O&M	(4,607)	8,136	(6,397)	15,389	28,401	3,778	15,281	6,061	31,285	1,154	30,624	7,174	136,280
Total Costs		(4,607)	8,136	(6,397)	15,389	28,401	3,778	15,281	6,061	31,285	1,154	30,624	7,174	136,280
Net Cost / (Revenue)		(4,607)	8,136	(6,397)	15,389	28,401	3,778	15,281	6,061	31,285	1,154	30,624	7,174	136,280
Interest	IEMA Interest	(9)	(2)	1	20	109	182	228	279	367	441	517	604	2,738
Transfers	TFR to ERRA												(139,018)	(139,018)
Net Activity	Net Activity	(4,615)	8,134	(6,395)	15,409	28,510	3,960	15,509	6,340	31,652	1,595	31,141	(131,239)	-
	Ending Balance	(4,615)	3,518	(2,877)	12,532	41,041	45,002	60,511	66,851	98,503	100,098	131,239	-	-

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

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

2023

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	1,272	1,890	1,897	1,905	1,912	1,920	1,928	1,937	1,945	1,954	1,963	1,971	1,272
Revenues:														
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	LCMA O&M	613											160	772
Total Costs		613	-	-	-	-	-	-	-	-	-	-	160	772
Net Cost / (Revenue)		613	-	-	-	-	-	-	-	-	-	-	160	772
Interest	LCMA Interest	6	7	7	8	8	8	8	9	9	9	9	9	96
Transfers	TFR to AB1XBA													-
Net Activity	Net Activity	618	7	7	8	8	8	8	9	9	9	9	169	868
	Ending Balance	1,890	1,897	1,905	1,912	1,920	1,928	1,937	1,945	1,954	1,963	1,971	2,140	2,140

ATTACHMENT J

**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)

		2023												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	(149,876)	(149,288)	(148,688)	(147,945)	(147,357)	(148,550)	(149,181)	(149,827)	(150,485)	(151,155)	(151,828)	(152,508)	(149,876)
Revenues:	GTME&OMA Revenue												(20)	(20)
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	(20)	(20)
O&M Costs:	GTME&OMA O&M	1,143	1,165	1,324	1,185	(592)								4,224
Total Costs		1,143	1,165	1,324	1,185	(592)	-	-	-	-	-	-	-	4,224
Net Cost / (Revenue)		1,143	1,165	1,324	1,185	(592)	-	-	-	-	-	-	(20)	4,204
Interest	GTME&OMA Interest	(554)	(565)	(581)	(597)	(600)	(631)	(646)	(658)	(670)	(673)	(681)	(684)	(7,540)
														-
Net Activity	Net Activity	589	600	743	588	(1,193)	(631)	(646)	(658)	(670)	(673)	(681)	(704)	(3,336)
	Ending Balance	(149,288)	(148,688)	(147,945)	(147,357)	(148,550)	(149,181)	(149,827)	(150,485)	(151,155)	(151,828)	(152,508)	(153,212)	(153,212)

ATTACHMENT K

**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)

2023

Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	1,551,163	1,582,664	1,589,216	1,595,063	1,601,895	1,608,757	1,616,205	1,623,570	1,631,143	1,638,735	1,646,380	1,654,118	1,551,163
Revenues:	GTSRACMA Revenue	-	-	-	-	-	-	-	-	-	-	-	-	(17)
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	(17)
O&M Costs:	GTSRACMA GTO O&M	25,701	537	(390)	372	346	610	360	442	333	352	356	368	29,387
	GTSRACMA ECRO O&M													-
Total Costs		25,701	537	(390)	372	346	610	360	442	333	352	356	368	29,387
Net Cost / (Revenue)		25,701	537	(390)	372	346	610	360	442	333	352	356	351	29,370
Interest	GTSRACMA Interest	5,800	6,015	6,237	6,461	6,515	6,839	7,004	7,131	7,259	7,293	7,382	7,417	81,353
														-
Net Activity	Net Activity	31,501	6,552	5,847	6,833	6,861	7,448	7,364	7,573	7,592	7,645	7,738	7,767	110,723
	Ending Balance	1,582,664	1,589,216	1,595,063	1,601,895	1,608,757	1,616,205	1,623,570	1,631,143	1,638,735	1,646,380	1,654,118	1,661,886	1,661,886

ATTACHMENT L

**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)

		2023												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	3,059	3,071	3,082	3,095	3,107	3,120	3,133	3,147	3,160	3,174	3,189	3,203	3,059
Revenues:														
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:														
Total Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	ECRME&OMA Interest	11	12	12	13	13	13	14	14	14	14	14	14	158
Net Activity	Net Activity	11	12	12	13	13	13	14	14	14	14	14	14	158
	Ending Balance	3,071	3,082	3,095	3,107	3,120	3,133	3,147	3,160	3,174	3,189	3,203	3,217	3,217

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

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

		2023												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	2,730,150	2,740,274	2,750,687	2,761,639	2,772,824	2,784,100	2,795,933	2,808,048	2,820,380	2,832,931	2,845,538	2,858,295	2,730,150
Revenues:	GTSRBA Revenue												(252)	(252)
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	(252)	(252)
Purchased Power (PS 5)	GTSRBA Monthly CAISO GMC 561.4													-
	GTSRBA Monthly CAISO GMC 561.8													-
	GTSRBA Monthly CAISO GMC 575.7													-
	GTSRBA Monthly PURCHASED POWER			152										152
	GTSRBA Monthly PWR CAPACITY-GREEN TARIFF				4									4
	GTSRBA Monthly PWR CURTAILMENT-GREEN TARIFF													-
	GTSRBA Monthly PWR FORECASTING FEE-GREEN TARIFF													-
	GTSRBA Monthly WREGIS FEES													-
Total Costs		-	-	156	-	-	-	-	-	-	-	-	-	156
Net Cost / (Revenue)		-	-	156	-	-	-	-	-	-	-	-	(252)	(96)
Interest	GTSRBA Interest	10,124	10,413	10,797	11,185	11,276	11,832	12,116	12,332	12,551	12,607	12,757	12,814	140,804
Net Activity	Net Activity	10,124	10,413	10,952	11,185	11,276	11,832	12,116	12,332	12,551	12,607	12,757	12,562	140,707
	Ending Balance	2,740,274	2,750,687	2,761,639	2,772,824	2,784,100	2,795,933	2,808,048	2,820,380	2,832,931	2,845,538	2,858,295	2,870,857	2,870,857

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

(CONFIDENTIAL)

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

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

		2023												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance													
Revenues:	TMNBCA Revenue													
Total Revenues														
Cost of Electricity	TMNBCBA - BUNDLED REC SALES													
	TMNBCBA - CAISO REVENUES													
	TMNBCBA - PURCHASED POWER													
	TMNBCBA - RA SALES													
Total Costs														
Net Cost / (Revenue)														
Interest	TMNBC Interest	(71,124)	(79,442)	(89,129)	(103,201)	(112,712)	(120,458)	(125,916)	(131,233)	(136,316)	(141,893)	(150,581)	(154,973)	(1,416,978)
Net Activity	Net Activity													
	Ending Balance													

ATTACHMENT O

**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)

		2023												
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	(4,042,024)	(3,990,091)	(3,938,810)	(3,927,148)	(3,941,160)	(3,922,647)	(3,906,820)	(4,174,037)	(4,101,511)	(3,984,380)	(3,995,388)	(4,008,570)	(4,042,024)
Revenues:														-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	DACSASHBA O&M	66,799	66,317	27,068	1,889	34,470	32,430	(249,747)	90,657	135,082	6,708	4,720	69,633	286,028
Total Costs		66,799	66,317	27,068	1,889	34,470	32,430	(249,747)	90,657	135,082	6,708	4,720	69,633	286,028
Net Cost / (Revenue)		66,799	66,317	27,068	1,889	34,470	32,430	(249,747)	90,657	135,082	6,708	4,720	69,633	286,028
Interest	DACSASHBA Interest	(14,865)	(15,036)	(15,407)	(15,901)	(15,957)	(16,602)	(17,471)	(18,132)	(17,951)	(17,716)	(17,902)	(17,816)	(200,756)
Transfers	TFR from GHGRBA												(1,095,000)	(1,095,000)
Net Activity	Net Activity	51,934	51,281	11,662	(14,012)	18,512	15,828	(267,217)	72,525	117,131	(11,008)	(13,182)	(1,043,183)	(1,009,728)
	Ending Balance	(3,990,091)	(3,938,810)	(3,927,148)	(3,941,160)	(3,922,647)	(3,906,820)	(4,174,037)	(4,101,511)	(3,984,380)	(3,995,388)	(4,008,570)	(5,051,752)	(5,051,752)

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

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

														2023
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	(2,955,160)	(2,976,066)	(3,003,192)	(3,034,627)	(3,062,081)	(3,090,603)	(2,869,868)	(2,898,818)	(2,975,234)	(2,925,489)	(2,959,168)	(2,990,518)	(2,955,160)
Revenues:	DACGTBA Revenue	(12,145)	(20,295)	(24,457)	(20,055)	(21,337)	(23,974)	(21,995)	(29,569)	(26,245)	(26,145)	(22,852)	(21,557)	(270,626)
Total Revenues		(12,145)	(20,295)	(24,457)	(20,055)	(21,337)	(23,974)	(21,995)	(29,569)	(26,245)	(26,145)	(22,852)	(21,557)	(270,626)
O&M Costs:	DACGTBA O&M	2,217	4,507	4,849	4,922	5,299	5,349	5,516	(33,977)	5,090	5,530	4,809	5,238	19,349
	DACGT O&M						252,000			84,000				336,000
Total Costs		(9,929)	(15,788)	(19,608)	(15,133)	(16,037)	233,375	(16,479)	(63,546)	62,845	(20,615)	(18,043)	(16,319)	84,723
Net Cost / (Revenue)		(10,977)	(11,339)	(11,826)	(12,321)	(12,485)	(12,639)	(12,472)	(12,870)	(13,100)	(13,064)	(13,307)	(13,444)	(149,845)
Interest	DACGTBA Interest	(317)	(363)	(514)	(1,555)	(2,134)	(2,643)	(2,618)	(5,970)	(6,293)	(7,728)	(9,323)	(10,434)	(49,892)
Transfers	TFR from GHGRBA													-
Net Activity	Net Activity	(20,906)	(27,127)	(31,434)	(27,454)	(28,523)	220,735	(28,950)	(76,416)	49,746	(33,679)	(31,350)	(29,763)	(65,121)
	Ending Balance	(2,976,066)	(3,003,192)	(3,034,627)	(3,062,081)	(3,090,603)	(2,869,868)	(2,898,818)	(2,975,234)	(2,925,489)	(2,959,168)	(2,990,518)	(3,020,281)	(3,020,281)

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

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

														2023
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	(1,572,342)	(1,589,789)	(1,614,438)	(1,643,778)	(1,668,362)	(1,694,151)	(1,501,592)	(1,527,638)	(1,583,795)	(1,541,740)	(1,572,856)	(1,601,134)	(1,572,342)
Revenues:	CSGTBA Revenue	(13,812)	(23,080)	(27,812)	(22,807)	(24,264)	(27,264)	(25,013)	(33,626)	(29,846)	(29,732)	(25,988)	(24,515)	(307,758)
Total Revenues		(13,812)	(23,080)	(27,812)	(22,807)	(24,264)	(27,264)	(25,013)	(33,626)	(29,846)	(29,732)	(25,988)	(24,515)	(307,758)
O&M Costs:	CSGTBA O&M	2,217	4,507	4,855	4,915	5,299	5,349	5,516	(15,715)	5,090	5,530	4,809	5,238	37,612
Capital Related Costs	CSGTBA E Depreciation						221,250			73,750				295,000
	CSGTBA E Return													-
	CSGTBA E Tax													-
	CSGTBA E Property Tax													-
Total Costs		2,217	4,507	4,855	4,915	5,299	226,599	5,516	(15,715)	78,840	5,530	4,809	5,238	332,612
Net Cost / (Revenue)		(11,595)	(18,573)	(22,958)	(17,892)	(18,965)	199,335	(19,497)	(49,340)	48,994	(24,202)	(21,179)	(19,277)	24,854
Interest	CSGTBA - Elec Interest	(5,852)	(6,076)	(6,382)	(6,693)	(6,823)	(6,777)	(6,549)	(6,817)	(6,939)	(6,915)	(7,099)	(7,222)	(80,144)
Transfers	TFR from GHGRBA													-
Net Activity	Net Activity	(17,447)	(24,649)	(29,339)	(24,585)	(25,788)	192,559	(26,046)	(56,158)	42,056	(31,117)	(28,278)	(26,498)	(55,290)
	Ending Balance	(1,589,789)	(1,614,438)	(1,643,778)	(1,668,362)	(1,694,151)	(1,501,592)	(1,527,638)	(1,583,795)	(1,541,740)	(1,572,856)	(1,601,134)	(1,627,633)	(1,627,633)

ATTACHMENT R

**2023 ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) FORECAST
VS ACTUAL VARIANCE ANALYSIS**

(CONFIDENTIAL)

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

Attachment R - 2023 ERRR Forecast vs Actual Variance Analysis

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

Thousands of Dollars (without FF&U)

No.	Component	2023 Forecast	2023 Recorded	Difference	Variance	Explanation + and - 10%
1	Load ISO Charges & Supply ISO Revenues		646,785			
2	Contract Costs (non-CTC)		(211,572)			
3	Contract Costs (CTC up to Market)		29,111			
4	CAISO Misc. Costs		(8,720)			
5	Hedging Costs		(99,644)			
6	Greenhouse Gas & Carrying Costs		2,113			
	Total ERRR Expenses	538,540	358,073	(180,467)		

ATTACHMENT S
ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) 2023 VS 2022
RECORDED VARIANCE ANALYSIS

(CONFIDENTIAL)

San Diego Gas & Electric Company
Energy Resource Recovery Account (ERRA)
2023 vs 2022 Recorded Variance Analysis

Line #	Description	Column 1	Column 2	Column 3	Column 3a	Column 4
		Total 2023	Total 2022	Col. (1)-Col. (2) Difference	Col. (3)/Col. (2) Variance %	
1	ERRA beginning balance	\$ -	\$ -			
2	REVENUES					
3	Commodity Revenue	(650,579,819)	(847,148,676)	196,568,857	-23.20%	Decrease in commodity revenue is driven by lower bundled customer usage and a significant number of bundled customers that offloaded to Community Choice Aggregators in 2023.
4	Power Charge Indifference Adjustment (PCIA) Revenue	-	-	-		
5	DA & CCA PCIA Revenue	205	-	205		
	GT PCIA Revenue - DS & DI					
6	Peak Time Rebate (PTR) Incentive Payments	-	-	-		
7	Net Energy Metering - Net Surplus Compensation Pmts	7,694,629	9,062,563	(1,367,934)	-15.09%	Net Energy Metering compensation payments were lower in 2023 due to lower customer enrollment and activity.
8	Total ERRA Revenues including FF&U	(642,884,985)	(838,086,113)	195,201,128		
9	Total Less FF&U	7,706,368	9,946,862	193,833,400		
10	Subtotal ERRA Revenues without FF&U	(635,178,617)	(828,139,251)	387,666,799		
11	Less Transfer to NGBA	29,638,430	93,837,018	(64,198,588)	-68.41%	Lower NGBA revenue requirement due to higher overcollection in 2022.
12	Less Transfer to DRGBA	(171,000)	944,000	(1,115,000)	-118.11%	The 2023 year-end balance in the Advanced Metering and Demand Response Memorandum Account, Generation Subaccount was lower than prior year reflected in the Annual Electric Regulatory Account Update (AL 4129-E vs AL 3881-E).
13	Less Transfer to RUBA Amort	3,256,000	1,308,996	1,947,004	148.74%	The Residential Uncollectible Balancing Account (RUBA) amortization reflected in the Annual Electric Regulatory Account Update (AL 4129-E).
14	Less Transfer to TMA Amort	5,776,309	-	5,776,309	0.00%	Per AL 4055-E, GRC Private Letter Ruling - Commodity amortization for 2019 GRC Decision includes in the Annual Electric Regulatory Account Update (AL 4129-E).
15	Less Transfer to MMMA	-	1,518,914	(1,518,914)	-100.00%	Per AL 3886-E, Marine Mitigation Memorandum Account for 2019 GRC concluded in 2022. The 2023 MMMA costs reflected in Southern California Edison Company's GRC proceedings.
16	Net Revenues Booked to ERRA	\$ (596,678,878)	\$ (730,530,323)	\$ 328,557,610		
17						
18						
19						
20						
21						
22						
23						
24						
25						
26	Total Balancing Account Expenses	\$ 358,072,501	\$ 1,047,412,188	\$ (689,339,687)		
27	MISCELLANEOUS					
28	Carrying Cost Related to Hedging Margin Deposit - Computed	1,668,549	480,847	1,187,702	247.0%	Due to higher interest rates in 2023.
29	Charging Station Adjustment	-	-	-		
30	Total Miscellaneous	\$ 1,668,549	\$ 480,847	\$ 1,187,702		
31	Net Current Month Under/ (Over) Collection	\$ (236,937,828)	\$ 317,362,711			
32	Interest Rate					
33	Interest	(1,818,457)	1,999,433	(3,817,890)	-190.9%	Lower in 2023 due to overcollection balance.
34	Rounding	1	0	1		Rounding
35	Current Month Activity with Interest & Transfers	(238,756,284)	319,362,144	(558,118,428)		
36	Transfer from IEMA	139,018	377,005	(237,987)	-63.1%	Third-party Independent Evaluators costs in 2023.

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PRIVILEGED PURSUANT TO APPLICABLE PROVISIONS OF D.06-06-066,

GENERAL ORDER 66-D & PUC CODE SECTIONS 583 & 454.5(G)

Attachment 5 - 2023 vs 2022 Recorded Variance Analysis

San Diego Gas & Electric Company
 Energy Resource Recovery Account (ERRA)
 2023 vs 2022 Recorded Variance Analysis

Line #	Description	Column 1	Column 2	Column 3	Column 3a	Column 4
		Total 2023	Total 2022	Col. (1)-Col. (2) Difference	Col. (3)/Col. (2) Variance %	
37	Transfer to PABA	238,617,266	(319,739,149)	558,356,415		Explanation > 10% Change or \$1 million
38	Other, including disallowance	-	-	-		
39	ERRA ending balance	\$ -	\$ 0			

ATTACHMENT T
PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) 2023 VS
2022 RECORDED VARIANCE ANALYSIS

(CONFIDENTIAL)

YELLOW HIGHLIGHTED INFORMATION IS CONFIDENTIAL/PRIVILEGED PURSUANT TO APPLICABLE PROVISIONS OF D.06-06-066,
 GENERAL ORDER 66-D & PUC CODE SECTIONS 583 & 454.5(G)
 Attachment T - 2023 vs 2022 Recorded Variance Analysis

**San Diego Gas & Electric Company
 Portfolio Allocation Balancing Account (PABA)
 2023 vs 2022 Recorded Variance Analysis**

Line #	Description	Column 1 Total 2023	Column 2 Total 2022	Column 3 =Col.(1)-Col.(2) Difference	Column 3a = Col.(3)/Col.(2) Variance %	Column 4 Explanation > 10% Change or \$1 million
1	PABA beginning balance	\$ 161,107,871	\$ 109,227,746			
2	Revenue (Fuel)					
3	PCIA Revenue - CCA	(126,250,481)	(199,232,051)	72,981,570	-36.6%	Decrease in bundled REC Sales.
4	PCIA Revenue - DA	(7,525,217)	(23,209,785)	15,684,567	-67.6%	Customer load departure.
5	PCIA Revenue - Bundled	(208,654,585)	(195,150,191)	(13,504,394)	6.9%	Customer load departure.
6	PCIA Revenue - GT	-	(71,982)	71,982	-100.0%	Green Tariff was suspended effective February 2022.
7	Total PCIA Revenues including FF&U	(342,430,283)	(417,664,010)	75,233,727		
8	Total Less FF&U	2,732,209	2,820,704	77,485,883		
9	Subtotal PCIA Revenues without FF&U	(339,698,074)	(414,843,304)	152,719,609		
10	CAPBA Amortization	2,696,075	2,441,384	254,691	10.4%	In 2021, the PCIA caps were removed and SDG&E was required to dispose of any remaining CAPBA balance in PCIA Rates. In SDG&E's 2024 ERRA Forecast proceedings, D.23-12-021 per OP 1 authorizes SDG&E transferred the remaining balance in the CAPBA subaccounts to the corresponding PABA vintage subaccounts, and the account was closed at the end of 2023.
11	Subtotal PCIA with Amortization	\$ (337,001,999)	\$ (412,401,919)	\$ 152,974,300		
12						
13						
14						
15						
16						
17						
18	Total Balancing Account Expenses	\$ 257,620,302	\$ 143,649,141	\$ 113,971,160		
19	O&M	\$ 1,488,179	\$ -	1,488,179		
20	Capital Related Costs					
21	Depreciation	\$ 9,280,493	\$ -	9,280,493	}	Due to a new resource reflected in the capital related costs in 2023.
22	Return	\$ 6,474,251	\$ -	6,474,251		
23	Tax	\$ 2,324,451	\$ -	2,324,451		
24	Property Tax	\$ 310,798	\$ -	310,798		
25	Westside ITC	\$ (94,024,036)	\$ -	(94,024,036)		Due to the United States congress passed the Inflation Reduction Act (IRA) in August 2022. As such, Westside Canal Project eligibles for the Investment Tax Credits (ITCs) in 2023.
26	Total Capital Related Costs	\$ (75,634,042)	\$ -	(84,914,536)		
27						
28	Net Current Under/ (Over) Collection	\$ (153,527,560)	\$ (268,752,781)	115,225,221		
29	Interest Rate					
30	Interest	6,478,571	893,760	5,584,811	624.9%	Higher in 2023 due to higher interest rates.
31	Rounding & Transfers	(71,287,758)	319,739,145	(391,026,903)	-122.3%	Transfer from ERRA in 2023.
32	Current Activity with Interest & Transfers	(161,208,745)	(267,859,026)	(162,331,809)		
33	Other, including disallowance	-	-	-		
34	PABA ending balance	\$ (218,437,619)	\$ 161,107,871	\$ (162,331,809)		

ATTACHMENT U
CONFIDENTIALITY DECLARATION OF BRENDA HUA

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

**DECLARATION
OF BRENDA HUA**

A.23-06-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 2023, (ii) Costs Related to those Activities Recorded to the Energy Resource Recovery Account, Portfolio Allocation Balancing Account, Transition Cost Balancing Account, and Local Generation Balancing Account in 2023 and (iii) Costs Recorded in Related Regulatory Accounts in 2023

I, Brenda Hua, declare as follows:

1. I am a Principal Accountant 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, 2023 through December 31, 2023, and (iii) the Entries Recorded in Related Regulatory Accounts. Additionally, 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 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 <i>Highlighted in yellow in the following sections of Testimony and Attachments thereto.</i>	Matrix Reference	Reason for Confidentiality and Timing
Section VI, entitled “LGBA undercollection” amount. Table 6: LGBA Accounting activity.	XI	Monthly Procurement Costs, confidential for 3 years.
Section V. TCBA, second paragraph - CTC market benchmark and footnote 11.	II.A.2 II B.3	Utility Electric Price Forecasts; confidential for 3 years. Generation Cost Forecasts of QF Contracts; confidential for 3 years. LSE Total Energy Forecast; confidential for the front 3 years.
Section XV TMNBCBA second paragraph – Accounting activity.	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.

¹ In addition to the details addressed herein, SDG&E believes that the information being furnished in my Testimony is governed by Public Utilities Code Section 583 and General Order 66-C. Accordingly, SDG&E seeks confidential treatment of such data under those provisions, as applicable.

Attachment A, B, E, F, N, S & T	XI	Monthly Procurement Costs, confidential for 3 years.
Attachment R, line 1 Load ISO Charges & Supply ISO Revenues	II.A.2 V.C	Utility Electric Price Forecasts; confidential for 3 years. LSE Total Energy Forecast; confidential for the front 3 years.
Attachment R, line 2: Contract Costs (non-CTC)	II.B.4	Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years.
Attachment R, 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 R, line 4: CAISO Misc. Costs	II.A.2	Utility Electric Price Forecasts; confidential for 3 years.
Attachment R, line 5: Hedging Costs	I.A.4	Long-term Fuel (gas) Buying and Hedging Plans; confidential for 3 years.
Attachment R, Line 6: GHG & Carrying Costs	D.14-10-033; D.16-08-024; D.17-05-035; D.17-09-023; Public Utilities Code Section 454.5(g).	Annual GHG emissions and associate costs are confidential pursuant to D.14-10-033 Attachment A. GHG emissions: Disclosure of GHG recorded and forecast GHG costs would allow market participants to know SDG&E's recorded and forecasted GHG obligation, thereby compromising SDG&E's contractual bargaining power such that customer costs are likely to rise. Thus, the release of this non-public confidential information will unjustifiably allow market participants to use this information to the disadvantage of SDG&E's customers.

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

5. I will comply with the limitations on confidentiality specified in the Matrix for the type of data that is provided herewith.

6. The Protected Information cannot be provided in a form that is aggregated, partially redacted, or summarized and continue to provide the level of support to the Application as intended; however, SDG&E is certainly willing to work with the Commission regarding

possible aggregations if the Commission seeks to make any of the confidential information provided in the Testimony public.

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

Executed this 3rd day of June 2024, at San Diego, California.

/s/ Brenda Hua

Brenda Hua
Principal Accountant
San Diego Gas & Electric Company

ACRONYM GLOSSARY

AB	Assembly Bill
AL	Advice Letter
ASC 810	Accounting Standards Codification 810
CAISO	California Independent System Operator
CTC	Competition Transition Charge
CAM	Cost Allocation Mechanism
CARB	California Air Resources Board
CHP	Combined Heat & Power
CPUC	California Public Utilities Commission
CSGTBA	Community Solar Green Tariff Balancing Account
CUYAMACA	Cuyamaca Peak Energy Plant
D	Decision
DAC-SASH	Disadvantaged Community – Single-Family Solar Homes
DACSASHBA	Disadvantaged Community – Single-Family Solar Homes Balancing Account (DACSASHBA)
DESERT STAR	Desert Star Energy Center
ECC	Escondido Energy Center
ECR	Enhanced Community Renewables
ECRME&OMA	Enhanced Community Renewable ME&O Memorandum Account
ERRA	Energy Resource Recovery Account
EECC	Electric Energy Commodity Cost
FASB	Financial Accounting Standards Board
FOF	Finding of Fact
FF&U	Franchise fee and uncollectible
GT	Green Tariff
GHG	Greenhouse Gas
GHGACMA	GHG Administrative Costs Memorandum Account
GHGCOEMA	GHG Customer Outreach and Education Memorandum Account
GTSRBA	Green Tariff Shared Renewable Balancing Account
GHGRBA	GHG Revenue Balancing Account
IE	Independent Evaluators
IEMA	Independent Evaluator Memorandum Account
LCMA	Litigation Cost Memorandum Account
LG	Local Generation
LGBA	Local Generating Balancing Account
LSEs	Load-Serving Entities
OP	Ordering Paragraph
MCAMBA	Modified Cost Allocation Mechanism Balancing Account
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
RAPMA	Resource Adequacy Procurement Memo Account
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