

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

Application No. 22-05-___

Exhibit No.: (SDG&E-21-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF JENNIFER L. REYNOLDS
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

May 2022



2024 General Rate Case - APP
INDEX OF WORKPAPERS

Exhibit SDG&E-21-WP - CLEAN TRANSPORTATION

DOCUMENT	PAGE
Overall Summary For Exhibit No. SDG&E-21-WP	1
<i>Summary of Non-Shared Services Workpapers</i>	2
Category: A. Clean Transportation	3
..1CT001.000 - CLEAN TRANSPORTATION - NSS	4
<i>Appendix A: List of Non-Shared Cost Centers</i>	16

Overall Summary For Exhibit No. SDG&E-21-WP

Area:	CLEAN TRANSPORTATION
Witness:	Jennifer L. Reynolds

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Non-Shared Services	3,300	3,425	3,550	4,831
Shared Services	0	0	0	0
Total	3,300	3,425	3,550	4,831

Note: Totals may include rounding differences.

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

Area: CLEAN TRANSPORTATION
 Witness: Jennifer L. Reynolds

Summary of Non-Shared Services Workpapers:

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. Clean Transportation	3,300	3,425	3,550	4,831
Total	3,300	3,425	3,550	4,831

Note: Totals may include rounding differences.

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

Area: CLEAN TRANSPORTATION
Witness: Jennifer L. Reynolds
Category: A. Clean Transportation
Workpaper: 1CT001.000

Summary for Category: A. Clean Transportation

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	1,622	1,622	1,747	1,997
Non-Labor	1,678	1,803	1,803	2,834
NSE	0	0	0	0
Total	3,300	3,425	3,550	4,831
FTE	13.7	13.7	14.7	16.7

Workpapers belonging to this Category:

1CT001.000 CLEAN TRANSPORTATION - NSS

Labor	1,622	1,622	1,747	1,997
Non-Labor	1,678	1,803	1,803	2,834
NSE	0	0	0	0
Total	3,300	3,425	3,550	4,831
FTE	13.7	13.7	14.7	16.7

Note: Totals may include rounding differences.

Beginning of Workpaper
1CT001.000 - CLEAN TRANSPORTATION - NSS

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

Area: CLEAN TRANSPORTATION
 Witness: Jennifer L. Reynolds
 Category: A. Clean Transportation
 Category-Sub: 1. Clean Transportation
 Workpaper: 1CT001.000 - CLEAN TRANSPORTATION - NSS

Activity Description:

The SDG&E Clean Transportation function consists of project managers, policy managers and advisors, customer engagement and customer solutions advisors, and data analysts. The Clean Transportation is responsible for designing new infrastructure programs and contributing to regional infrastructure planning, contributing subject matter expertise on EV charging and adoption to other SDG&E departments, and conducting broad-ranging ME&O activities about the benefits of zero-emission vehicles. These functions have been funded through previous SDG&E GRCs and are the basic enabler that enables SDG&E to successfully plan and execute separate, incrementally funded EV infrastructure programs.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was selected for both labor and non-labor costs because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2024 expenses. The pace of transportation electrification in California is increasing, as is the pace of Commission mandates on the SDG&E Clean Transportation function. Therefore, the base year provides a reasonable starting point for future expenditures.

Non-Labor - Base YR Rec

A base year forecast method was selected for both labor and non-labor costs because the last recorded year accurately reflects the expense level associated with current activity levels and is the appropriate basis for forecasting TY 2024 expenses. The pace of transportation electrification in California is increasing, as is the pace of Commission mandates on the SDG&E Clean Transportation function. Therefore, the base year provides a reasonable starting point for future expenditures.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		2,178	1,866	2,112	1,817	1,622	1,622	1,747	1,997	
Non-Labor		1,575	1,492	1,398	2,021	1,678	1,803	1,803	2,834	
NSE		0	0	0	0	0	0	0	0	
Total		3,754	3,358	3,510	3,838	3,300	3,425	3,550	4,831	
FTE		16.4	14.2	17.4	15.8	13.7	13.7	14.7	16.7	

Note: Totals may include rounding differences.

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

Area: CLEAN TRANSPORTATION
 Witness: Jennifer L. Reynolds
 Category: A. Clean Transportation
 Category-Sub: 1. Clean Transportation
 Workpaper: 1CT001.000 - CLEAN TRANSPORTATION - NSS

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	1,622	1,622	1,622	0	125	375	1,622	1,747	1,997
Non-Labor	Base YR Rec	1,678	1,678	1,678	125	125	1,156	1,803	1,803	2,834
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		3,300	3,300	3,300	125	250	1,531	3,425	3,550	4,831
FTE	Base YR Rec	13.7	13.7	13.7	0.0	1.0	3.0	13.7	14.7	16.7

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	125	0	125	0.0	1-Sided Adj
Explanation:	Transportation Electrification Advisory and Consultation Services will assist SDG&E customers interested in Zero Emission Vehicle (ZEV) adoption complete grants for state and federal funding in completing these applications					
2022 Total	0	125	0	125	0.0	
2023	125	0	0	125	1.0	1-Sided Adj
Explanation:	1 Data Scientist FTE @ \$125K to support planning by analyzing Electric Vehicle adoption and transportation data in the San Diego region and also contribute to collaboration with regional planning efforts					
2023	0	125	0	125	0.0	1-Sided Adj
Explanation:	Transportation Electrification Advisory and Consultation Services will assist SDG&E customers interested in Zero Emission Vehicle (ZEV) adoption complete grants for state and federal funding in completing these applications					
2023 Total	125	125	0	250	1.0	
2024	0	906	0	906	0.0	1-Sided Adj
Explanation:	On-going data subscription fees for 2016 Vehicle Grid Integration Pilot Program as approved by D.16-01-045, which was marketed as the Power Your Drive Pilot, and Senate Bill ("SB") 350 Priority Review Pilots as approved by D.18-01-024. Please see supplemental workpaper for calculation.					
2024	0	250	0	250	0.0	1-Sided Adj
Explanation:	Fund a broad-based EV awareness campaign by providing equity based marketing, education, and outreach, general awareness campaigns, CCAs, and in-person engagement events. Please see supplemental workpaper.					
2024	375	0	0	375	3.0	1-Sided Adj
Explanation:	1 Data Scientist FTE @ \$125K to support planning by analyzing Electric Vehicle adoption and transportation data in the San Diego region and also contribute to collaboration with regional planning efforts 2 Transportation Electrification Advisor @ 125K to assist SDG&E customers interested in Zero Emission Vehicle (ZEV) adoption complete grants for state and federal funding					

Note: Totals may include rounding differences.

SDG&E/CLEAN TRANSPORTATION/Exh No:SDG&E-21-WP/Witness: J. Reynolds

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

Area: CLEAN TRANSPORTATION
Witness: Jennifer L. Reynolds
Category: A. Clean Transportation
Category-Sub: 1. Clean Transportation
Workpaper: 1CT001.000 - CLEAN TRANSPORTATION - NSS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>
2024 Total	375	1,156	0	1,531	3.0	

Note: Totals may include rounding differences.

SDG&E/CLEAN TRANSPORTATION/Exh No:SDG&E-21-WP/Witness: J. Reynolds

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

Area: CLEAN TRANSPORTATION
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Category: A. Clean Transportation
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Workpaper: 1CT001.000 - CLEAN TRANSPORTATION - NSS

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	1,620	1,409	1,663	1,543	1,410
Non-Labor	1,378	1,511	1,390	1,922	1,742
NSE	0	0	0	0	0
Total	2,998	2,920	3,053	3,465	3,717
FTE	13.3	11.3	14.4	13.7	11.8
Adjustments (Nominal \$) **					
Labor	80	83	83	-1	0
Non-Labor	-1	-162	-96	-53	-64
NSE	0	0	0	0	-565
Total	79	-79	-13	-55	-629
FTE	0.8	0.8	0.7	-0.2	-0.1
Recorded-Adjusted (Nominal \$)					
Labor	1,699	1,492	1,746	1,542	1,410
Non-Labor	1,377	1,349	1,294	1,868	1,678
NSE	0	0	0	0	0
Total	3,076	2,841	3,040	3,410	3,088
FTE	14.1	12.1	15.0	13.5	11.7
Vacation & Sick (Nominal \$)					
Labor	252	226	250	219	212
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	252	226	250	219	212
FTE	2.3	2.1	2.4	2.3	2.0
Escalation to 2021\$					
Labor	227	148	116	56	0
Non-Labor	199	144	103	153	0
NSE	0	0	0	0	0
Total	425	292	220	209	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	2,178	1,866	2,112	1,817	1,622
Non-Labor	1,575	1,492	1,398	2,021	1,678
NSE	0	0	0	0	0
Total	3,754	3,358	3,510	3,838	3,300
FTE	16.4	14.2	17.4	15.8	13.7

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: CLEAN TRANSPORTATION
 Witness: Jennifer L. Reynolds
 Category: A. Clean Transportation
 Category-Sub: 1. Clean Transportation
 Workpaper: 1CT001.000 - CLEAN TRANSPORTATION - NSS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	80	83	83	-1	-0.062
Non-Labor	-0.708	-162	-96	-53	-64
NSE	0	0	0	0	-565
Total	79	-79	-13	-55	-629
FTE	0.8	0.8	0.7	-0.2	-0.1

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	80	10	0	0.9	CCTR Transf From 2100-3709.000
Explanation:	Move Historical NGV cost from retired cost center 2100-3709 to 2100-3675				
2017	0	-11	0	0.0	1-Sided Adj
Explanation:	Removed 14% of \$78,000 invoice for California Electric Transportation Coalition invoice related to lobbying activities.				
2017	0	0	0	0.0	1-Sided Adj
Explanation:	Remove FERC 184 that is balanced as part of an incremental filing				
2017	0	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017 Total	80	-1	0	0.8	
2018	83	8	0	0.9	CCTR Transf From 2100-3709.000
Explanation:	Move Historical NGV cost from retired cost center 2100-3709 to 2100-3675				
2018	0	-11	0	0.0	1-Sided Adj
Explanation:	Removed 14% of \$78,000 invoice for California Electric Transportation Coalition invoice related to lobbying activities.				
2018	0	-5	0	0.0	1-Sided Adj
Explanation:	Remove FERC 184 that is balanced as part of an incremental filing				
2018	0	-154	0	0.0	1-Sided Adj
Explanation:	Remove FERC 184 that is balanced as part of an incremental filing				
2018	0	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018 Total	83	-162	0	0.8	

Note: Totals may include rounding differences.

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

Area: CLEAN TRANSPORTATION
 Witness: Jennifer L. Reynolds
 Category: A. Clean Transportation
 Category-Sub: 1. Clean Transportation
 Workpaper: 1CT001.000 - CLEAN TRANSPORTATION - NSS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2019	83	4	0	0.8	CCTR Transf From 2100-3709.000
Explanation:	Move Historical NGV cost from retired cost center 2100-3709 to 2100-3675				
2019	0	-11	0	0.0	1-Sided Adj
Explanation:	Removed 14% of \$78,000 invoice for California Electric Transportation Coalition invoice related to lobbying activities.				
2019	0	-1	0	0.0	1-Sided Adj
Explanation:	Remove FERC 184 that is balanced as part of an incremental filing				
2019	0	-88	0	0.0	1-Sided Adj
Explanation:	Remove FERC 184 that is balanced as part of an incremental filing				
2019	0	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019 Total	83	-96	0	0.7	
2020	-1	0	0	-0.1	CCTR Transf From 2100-3709.000
Explanation:	Move Historical NGV cost from retired cost center 2100-3709 to 2100-3675				
2020	0	-6	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-11	0	0.0	1-Sided Adj
Explanation:	Removed 14% of \$78,000 invoice for California Electric Transportation Coalition invoice related to lobbying activities.				
2020	0	-13	0	0.0	1-Sided Adj
Explanation:	Remove FERC 184 that is balanced as part of an incremental filing				
2020	0	-13	0	0.0	1-Sided Adj
Explanation:	Remove FERC 184 that is balanced as part of an incremental filing				

Note: Totals may include rounding differences.

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

Area: CLEAN TRANSPORTATION
 Witness: Jennifer L. Reynolds
 Category: A. Clean Transportation
 Category-Sub: 1. Clean Transportation
 Workpaper: 1CT001.000 - CLEAN TRANSPORTATION - NSS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	3	0	0.0	1-Sided Adj
Explanation:	Remove FERC 184 that is balanced as part of an incremental filing				
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Remove FERC 184 that is balanced as part of an incremental filing				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Remove FERC 184 that is balanced as part of an incremental filing				
2020	0	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020 Total	-1	-53	0	-0.2	
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-4	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-11	0	0.0	1-Sided Adj
Explanation:	Removed 14% of \$78,000 invoice for California Electric Transportation Coalition invoice related to lobbying activities.				
2021	0	0	-565	0.0	1-Sided Adj
Explanation:	This is an incremental project and is not part of the GRC				
2021	0	-5	0	0.0	1-Sided Adj
Explanation:	Remove DST Refundable project				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Remove FERC 184 that is balanced as part of an incremental filing				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Remove FERC 184 that is balanced as part of an incremental filing				
2021	0	0	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

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

Area: CLEAN TRANSPORTATION
 Witness: Jennifer L. Reynolds
 Category: A. Clean Transportation
 Category-Sub: 1. Clean Transportation
 Workpaper: 1CT001.000 - CLEAN TRANSPORTATION - NSS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Remove FERC 184 that is balanced as part of an incremental filing				
2021	0	-39	0	0.0	1-Sided Adj
Explanation:	Remove FERC 184 that is balanced as part of an incremental filing				
2021	0	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021 Total	0	-64	-565	-0.1	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1CT001.000

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

Supplemental Workpaper for Workpaper 1CT001.000
\$906K for On-going data subscription fees for 2016 Vehicle Grid Integration Pilot Program as approved by D.16-01-045, which was marketed as the Power Your Drive Pilot, and Senate Bill ("SB") 350 Priority Review Pilots as approved by D.18-01-024.

ModelNumber	COUNT(*)	Subscription Fee	2024 Total	W/Volume Discount
1	12	\$ 1,199	\$ 14,388	\$ 14,388
2	524	\$ 219	\$ 114,756	\$ 103,280
3	2553	\$ 310	\$ 791,430	\$ 633,144
4	85	\$ 460	\$ 39,100	\$ 39,100
5	16	\$ 300	\$ 4,800	\$ 4,800
6	9	\$ 300	\$ 2,700	\$ 2,700
7	58	\$ 300	\$ 17,400	\$ 17,400
			\$ 984,574	\$ 814,812
Vendor Svcs Fee	4	\$ 4,000	\$ 16,000	\$ 16,000
	3257	TOTAL	\$ 1,000,574	\$ 830,812

Ongoing O&M (Non-Labor) \$75,000
Signage, Decals, Relocation, Data Collection / Analysis /
Reporting, and ME&O (Updated Collateral/Webpage)

Grand Total	\$	905,812
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San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Supplemental Workpaper for Workpaper 1CT001.000

\$250K to fund a broad-based EV awareness campaign by providing equity based marketing, education, and outreach, general awareness campaigns, CCAs, and in-person engagement events.

Item	TY 2024 Frequency	Cost
Ad agency creative development	Once	\$40,000
Digital advertising (video pre-roll, paid search, banner ads)	Quarterly	120,000
Paid social media	Quarterly	30,000
Streaming radio	Quarterly	25,000
Print advertising (community papers)	Quarterly	35,000
	Total	250,000

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

Area: CLEAN TRANSPORTATION
Witness: Jennifer L. Reynolds

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2100-3675	000	CUSTOMER OUTREACH AND ENGAGEMENT
2100-3751	000	CLEAN TRANSPORTATION SR. DIRECTOR
2100-4054	000	CLEAN TRANSPRT CONST
2100-4103	000	CLEAN TRANSPORTATION ANALYTICS