

SDG&E-03-WP

Workpapers Supporting the Prepared Direct Testimony of Eric Dalton

(Balancing Account and Revenue Requirement)

Transmission Integrity Management Program Balancing Account (TIMPBA)

Cost schedule for the period of January 1, 2019 through December 31, 2024

San Diego Gas & Electric
San Diego Gas & Electric
Transmission Integrity Management Program Balancing Account (TIMPBA) - Gas
Under / (Over) Collection
Account # 1150590 / (2190238)

		2019												Total
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
	Beginning Balance	1,652,427	1,548,352	1,841,504	2,694,495	3,184,141	3,456,606	3,911,386	3,866,980	4,971,148	2,273,960	2,179,504	2,504,107	1,652,427
Revenues:	TIMP Gas Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
	TIMP Gas Authorized Revenue	(518,167)	(518,167)	(518,167)	(518,167)	(518,167)	(518,167)	(518,167)	(518,167)	(2,609,911)	(750,583)	(750,583)	(750,587)	(9,007,000)
	TIMP Gas Authorized Revenue SCG Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues		(518,167)	(518,167)	(518,167)	(518,167)	(518,167)	(518,167)	(518,167)	(518,167)	(2,609,911)	(750,583)	(750,583)	(750,587)	(9,007,000)
O&M Costs:	TIMPBA G O&M	331,367	725,985	1,285,000	919,810	701,150	881,945	372,098	1,514,897	503,322	643,517	1,060,591	1,065,913	10,005,595
Capital Related Costs:	TIMP G Depreciation	19,404	19,660	19,655	19,788	19,974	20,184	20,870	21,925	(139,445)	1,604	2,004	2,148	27,771
	TIMP G Return	49,793	49,969	49,765	50,034	50,474	51,010	53,243	56,607	(352,487)	5,154	6,428	6,786	76,776
	TIMP G Tax	7,131	9,067	8,997	9,048	9,167	9,285	9,721	10,499	(63,921)	974	1,332	1,253	12,553
	TIMP G Property Tax	3,040	3,040	3,040	3,040	3,040	3,040	10,350	10,350	(36,422)	1,262	1,321	(5,101)	-
Total Costs		410,735	807,721	1,366,457	1,001,720	783,805	965,464	466,282	1,614,278	(88,953)	652,511	1,071,676	1,070,999	10,122,695
Net Cost / (Revenue)		(107,432)	289,554	848,290	483,553	265,638	447,297	(51,885)	1,096,111	(2,698,864)	(98,072)	321,093	320,412	1,115,695
Interest	TIMPBA Interest	3,357	3,598	4,701	6,093	6,827	7,483	7,479	8,057	1,676	3,616	3,510	3,597	59,994
TIMBA Rounding		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Activity	Net Activity	(104,075)	293,152	852,991	489,646	272,465	454,780	(44,406)	1,104,168	(2,697,188)	(94,456)	324,603	324,009	1,175,689
	Ending Balance	1,548,352	1,841,504	2,694,495	3,184,141	3,456,606	3,911,386	3,866,980	4,971,148	2,273,960	2,179,504	2,504,107	2,828,116	2,828,116

San Diego Gas & Electric
San Diego Gas & Electric
Transmission Integrity Management Program Balancing Account (TIMPBA) - Gas
Under / (Over) Collection
Account # 1150590 / (2190238)

		2020												Total
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
	Beginning Balance	2,828,116	2,477,185	2,246,035	2,806,858	3,091,318	2,981,431	3,244,549	3,317,627	3,042,157	3,789,269	2,936,770	2,659,645	2,828,116
Revenues:	TIMP Gas Amortization	70,979	70,979	70,979	70,979	60,548	60,548	60,548	60,548	60,548	60,548	60,548	60,548	768,300
	TIMP Gas Authorized Revenue	(795,583)	(795,583)	(795,583)	(795,583)	(795,583)	(795,583)	(795,583)	(795,583)	(795,583)	(795,583)	(795,583)	(795,587)	(9,547,000)
	TIMP Gas Authorized Revenue SCG Transfer	(70,979)	(70,979)	(70,979)	(70,979)	(60,548)	(60,548)	(60,548)	(60,548)	(60,548)	(198,250)	(198,250)	(198,250)	(1,181,405)
Total Revenues		(795,583)	(795,583)	(795,583)	(795,583)	(795,583)	(795,583)	(795,583)	(795,583)	(795,583)	(933,285)	(933,285)	(933,289)	(9,960,105)
O&M Costs:	TIMPBA G O&M	431,001	544,599	1,337,584	1,060,245	667,885	1,043,120	832,284	460,155	1,484,061	21,425	596,242	2,535,836	11,014,439
Capital Related Costs:	TIMP G Depreciation	3,258	3,903	3,642	3,890	3,955	3,543	7,439	11,633	11,389	11,640	11,811	12,531	88,634
	TIMP G Return	9,244	10,493	9,839	10,189	10,699	9,215	22,507	36,979	36,205	36,760	37,039	38,782	267,950
	TIMP G Tax	(2,606)	2,331	2,058	2,183	2,288	2,096	3,968	9,003	8,727	8,655	8,840	7,664	55,207
	TIMP G Property Tax	-	-	-	-	-	-	1,971	1,971	1,971	1,971	1,971	1,974	11,829
Total Costs		440,897	561,326	1,353,124	1,076,506	684,827	1,057,975	868,169	519,742	1,542,353	80,450	655,904	2,596,787	11,438,059
Net Cost / (Revenue)		(354,686)	(234,257)	557,541	280,923	(110,756)	262,392	72,586	(275,841)	746,770	(852,835)	(277,381)	1,663,498	1,477,953
Interest	TIMPBA Interest	3,755	3,107	3,282	3,537	869	726	492	371	342	336	256	378	17,451
TIMBA Rounding		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Activity	Net Activity	(350,931)	(231,150)	560,823	284,460	(109,887)	263,118	73,078	(275,470)	747,112	(852,499)	(277,125)	1,663,876	1,495,404
	Ending Balance	2,477,185	2,246,035	2,806,858	3,091,318	2,981,431	3,244,549	3,317,627	3,042,157	3,789,269	2,936,770	2,659,645	4,323,520	4,323,520

San Diego Gas & Electric
Transmission Integrity Management Program Balancing Account (TIMPBA) - Gas
Under / (Over) Collection
Account # 1150590 / (2190238)

														2021
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	4,323,520	4,156,528	4,192,295	4,891,326	5,275,793	4,935,618	4,933,351	4,977,977	5,706,759	5,490,974	5,693,280	5,628,548	4,323,520
Revenues:	TIMP Gas Amortization													
	TIMP Gas Authorized Revenue	(818,417)	(818,417)	(818,417)	(818,417)	(818,417)	(818,417)	(818,417)	(818,417)	(818,417)	(818,417)	(818,417)	(818,413)	(9,821,000)
	TIMP Gas Authorized Revenue SCG Transfer	(137,702)	(137,702)	(137,702)	(137,702)	(137,702)	(137,702)	(137,702)	(137,702)	(137,702)			(2)	(1,239,320)
Total Revenues		(956,119)	(956,119)	(956,119)	(956,119)	(956,119)	(956,119)	(956,119)	(956,119)	(956,119)	(818,417)	(818,417)	(818,415)	(11,060,320)
O&M Costs:	TIMPBA G O&M	705,126	931,362	1,585,016	1,271,988	544,866	883,304	916,098	1,598,354	658,529	938,789	671,673	854,227	11,559,332
Capital Related Costs:														-
	TIMP G Depreciation	13,315	13,321	13,386	13,832	14,322	14,455	15,569	15,829	15,024	15,085	15,132	15,472	174,742
	TIMP G Return	54,567	41,761	42,012	43,514	45,090	45,423	49,141	49,901	46,976	47,049	47,077	48,092	560,604
	TIMP G Tax	12,721	2,984	12,324	8,803	9,301	9,409	10,078	10,893	9,869	9,865	9,863	9,674	115,782
	TIMP G Property Tax	2,938	2,110	2,110	2,110	2,110	1,054	9,656	9,656	9,656	9,656	9,656	9,734	70,446
Total Costs		788,668	991,539	1,654,847	1,340,247	615,689	953,645	1,000,539	1,684,634	740,054	1,020,443	753,401	937,200	12,480,906
Net Cost / (Revenue)		(167,451)	35,420	698,728	384,128	(340,430)	(2,474)	44,420	728,515	(216,065)	202,026	(65,016)	118,785	1,420,586
Interest	TIMPBA Interest	459	348	303	339	255	206	206	267	280	280	283	335	3,561
TIMBA Rounding														-
Net Activity	Net Activity	(166,992)	35,768	699,031	384,467	(340,175)	(2,268)	44,626	728,782	(215,785)	202,306	(64,733)	119,120	1,424,147
	Ending Balance	4,156,528	4,192,295	4,891,326	5,275,793	4,935,618	4,933,351	4,977,977	5,706,759	5,490,974	5,693,280	5,628,548	5,747,667	5,747,667

San Diego Gas & Electric
Transmission Integrity Management Program Balancing Account (TIMPBA) - Gas
Under / (Over) Collection
Account # 1150590 / (2190238)

															2022
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	Beginning Balance	5,747,667	5,838,874	6,039,719	6,165,086	6,216,344	6,433,432	6,531,791	6,887,560	7,080,957	7,731,866	8,173,830	7,939,657	5,747,667	
Revenues:	TIMP Gas Amortization													-	
	TIMP Gas Authorized Revenue	(838,667)	(838,667)	(838,667)	(838,667)	(838,667)	(838,667)	(838,667)	(838,667)	(838,667)	(838,667)	(838,667)	(838,663)	(10,064,000)	
	TIMP Gas Authorized Revenue SCG Transfer													-	
Total Revenues		(838,667)	(838,667)	(838,667)	(838,667)	(838,667)	(838,667)	(838,667)	(838,667)	(838,667)	(838,667)	(838,667)	(838,663)	(10,064,000)	
O&M Costs:	TIMPBA G O&M	846,151	954,695	878,436	802,343	967,021	847,122	1,099,678	925,726	1,381,783	1,167,700	487,359	1,484,779	11,842,794	
Capital Related Costs:	TIMP G Depreciation	15,560	13,776	15,538	15,538	15,538	15,562	16,372	17,157	17,157	17,163	17,169	18,938	195,471	
	TIMP G Return	48,294	48,457	48,086	47,947	47,808	47,732	49,703	51,604	51,450	51,313	51,176	55,614	599,182	
	TIMP G Tax	9,572	12,167	11,218	11,176	11,133	11,096	11,272	11,957	11,909	11,859	11,819	9,200	134,378	
	TIMP G Property Tax	9,669	9,671	9,688	9,671	9,671	9,681	11,432	11,432	11,432	11,432	11,432	11,432	126,643	
Total Costs		929,246	1,038,766	962,966	886,675	1,051,172	931,193	1,188,457	1,017,876	1,473,731	1,259,467	578,955	1,579,962	12,898,468	
Net Cost / (Revenue)		90,579	200,099	124,299	48,008	212,505	92,526	349,790	179,209	635,064	420,800	(259,712)	741,299	2,834,468	
Interest	TIMPBA Interest	628	746	1,068	3,249	4,584	5,832	5,980	14,187	15,845	21,163	25,540	29,432	128,254	
	Rounding													-	
Net Activity	Net Activity	91,207	200,845	125,367	51,257	217,089	98,358	355,770	193,396	650,909	441,963	(234,172)	770,731	2,962,722	
	Ending Balance	5,838,874	6,039,719	6,165,086	6,216,344	6,433,432	6,531,791	6,887,560	7,080,957	7,731,866	8,173,830	7,939,657	8,710,389	8,710,389	

San Diego Gas & Electric
Transmission Integrity Management Program Balancing Account (TIMPBA) - Gas
Under / (Over) Collection
Account # 1150590 / (2190238)

2023														
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	8,710,389	9,181,058	9,709,847	11,930,107	14,430,260	15,534,200	19,553,861	23,860,558	28,598,231	31,428,787	30,944,266	33,339,303	8,710,389
Revenues:	TIMP Gas Amortization													-
	TIMP Gas Authorized Revenue	(859,417)	(859,417)	(859,417)	(859,417)	(859,417)	(859,417)	(859,417)	(859,417)	(859,417)	(859,417)	(859,417)	(859,413)	(10,313,000)
	TIMP Gas Authorized Revenue SCG Transfer													-
Total Revenues		(859,417)	(859,417)	(859,417)	(859,417)	(859,417)	(859,417)	(859,417)	(859,417)	(859,417)	(859,417)	(859,417)	(859,413)	(10,313,000)
O&M Costs:	TIMPBA G O&M	1,193,824	1,250,460	2,826,851	3,204,859	1,801,713	4,704,293	4,966,075	5,379,201	3,454,230	135,534	2,821,206	2,649,427	34,387,672
Capital Related Costs:	TIMP G Depreciation	20,669	20,658	42,627	20,658	20,617	20,551	20,549	20,538	20,458	19,466	87,380	124,673	438,844
	TIMP G Return	60,158	56,765	117,099	56,236	55,962	55,624	55,444	55,246	54,934	52,306	222,893	9,586	852,252
	TIMP G Tax	10,892	13,067	27,018	12,900	12,829	12,735	12,657	12,626	12,547	13,144	(35,346)	319,974	425,043
	TIMP G Property Tax	11,432	11,432	23,910	11,432	11,432	11,471	17,611	14,541	14,541	14,541	14,541	47,882	204,766
	TIMP G Tax Repairs												(8,133,147)	(8,133,147)
Total Costs		1,296,974	1,352,382	3,037,505	3,306,085	1,902,553	4,804,674	5,072,336	5,482,152	3,556,710	234,991	3,110,674	(4,981,605)	28,175,431
Net Cost / (Revenue)		437,557	492,965	2,178,088	2,446,668	1,043,136	3,945,257	4,212,919	4,622,735	2,697,293	(624,426)	2,251,257	(5,841,018)	17,862,431
Interest	TIMPBA Interest	33,112	35,825	42,172	53,485	60,804	74,404	93,778	114,938	133,264	139,904	143,780	136,379	1,061,845
	Rounding													-
Net Activity	Net Activity	470,669	528,790	2,220,260	2,500,153	1,103,940	4,019,661	4,306,697	4,737,673	2,830,557	(484,522)	2,395,037	(5,704,639)	18,924,276
	Ending Balance	9,181,058	9,709,847	11,930,107	14,430,260	15,534,200	19,553,861	23,860,558	28,598,231	31,428,787	30,944,266	33,339,303	27,634,664	27,634,664

San Diego Gas & Electric
Transmission Integrity Management Program Balancing Account (TIMPBA) - Gas
Under / (Over) Collection
Account # 1150590 / (2190238)

														2024
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	27,634,664	27,758,099	27,880,929	28,004,418	28,128,571	28,253,743	28,379,237	28,505,052	28,629,999	28,752,154	28,868,361	28,979,264	27,634,664
Revenues:	TIMP Gas Amortization													-
	TIMP Gas Authorized Revenue													-
	TIMP Gas Authorized Revenue SCG Transfer													-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	TIMPBA G O&M													-
Capital Related Costs:	TIMP G Depreciation													-
	TIMP G Return													-
	TIMP G Tax													-
	TIMP G Property Tax													-
Total Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	TIMPBA Interest	123,435	122,830	123,489	124,153	125,172	125,494	125,815	124,947	122,155	116,207	110,903	110,363	1,454,963
	Rounding													-
Net Activity	Net Activity	123,435	122,830	123,489	124,153	125,172	125,494	125,815	124,947	122,155	116,207	110,903	110,363	1,454,963
	Ending Balance	27,758,099	27,880,929	28,004,418	28,128,571	28,253,743	28,379,237	28,505,052	28,629,999	28,752,154	28,868,361	28,979,264	29,089,627	29,089,627

TIMPBA

Cost schedule of remaining under-collection beyond SDG&E AL 3257-G-A;

August 1, 2023 – December 31, 2024

San Diego Gas & Electric
Transmission Integrity Management Program Balancing Account (TIMPBA) - Gas
Under / (Over) Collection
Account # 1150590 / (2190238)

														2023
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance								-	5,393,856	8,882,395	9,059,015	12,117,654	
Revenues:	TIMP Gas Amortization													
	TIMP Gas Authorized Revenue													
	TIMP Gas Authorized Revenue SCG Transfer													
Total Revenues														
O&M Costs:	TIMPBA G O&M								5,379,201	3,454,230	135,534	2,821,206	2,649,427	14,439,598
Capital Related Costs:	TIMP G Depreciation								715	647	(344)	67,570	104,862	173,450
	TIMP G Return								1,379	1,244	(1,207)	169,557	(43,573)	127,400
	TIMP G Tax								346	325	978	(47,456)	307,921	262,115
	TIMP G Property Tax								397	397	397	397	33,738	35,326
	TIMP G Tax Repairs								-	-	-	-	(8,133,147)	(8,133,147)
Total Costs		-	-	-	-	-	-	-	5,382,038	3,456,843	135,358	3,011,274	(5,080,771)	6,904,742
Net Cost / (Revenue)		-	-	-	-	-	-	-	5,382,038	3,456,843	135,358	3,011,274	(5,080,771)	6,904,742
Interest	TIMPBA Interest								11,818	31,695	41,263	47,365	42,938	175,079
	Rounding													-
Net Activity	Net Activity	-	-	-	-	-	-	-	5,393,856	3,488,538	176,621	3,058,639	(5,037,833)	7,079,821
	Ending Balance	-	-	-	-	-	-	-	5,393,856	8,882,395	9,059,015	12,117,654	7,079,821	7,079,821

San Diego Gas & Electric
Transmission Integrity Management Program Balancing Account (TIMPBA) - Gas
Under / (Over) Collection
Account # 1150590 / (2190238)

														2024
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	7,079,821	7,111,444	7,142,913	7,174,550	7,206,357	7,238,425	7,270,576	7,302,809	7,333,759	7,361,501	7,382,876	7,398,527	7,079,821
Revenues:	TIMP Gas Amortization													-
	TIMP Gas Authorized Revenue													-
	TIMP Gas Authorized Revenue SCG Transfer													-
Total Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-
O&M Costs:	TIMPBA G O&M													-
Capital Related Costs:	TIMP G Depreciation													-
	TIMP G Return													-
	TIMP G Tax													-
	TIMP G Property Tax													-
Total Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cost / (Revenue)		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	TIMPBA Interest	31,623	31,469	31,637	31,807	32,068	32,151	32,233	30,950	27,742	21,375	15,651	14,688	333,394
	Rounding													-
Net Activity	Net Activity	31,623	31,469	31,637	31,807	32,068	32,151	32,233	30,950	27,742	21,375	15,651	14,688	333,394
	Ending Balance	7,111,444	7,142,913	7,174,550	7,206,357	7,238,425	7,270,576	7,302,809	7,333,759	7,361,501	7,382,876	7,398,527	7,413,215	7,413,215