

Company: Southern California Gas Company (U 904 G)
San Diego Gas & Electric Company (U 902 M)
Proceeding: 2024 General Rate Case
Application: A.22-05-015/-016 (cons.)
Exhibit: SCG-401 / SDG&E-401

UPDATE TESTIMONY OF
SOUTHERN CALIFORNIA GAS COMPANY AND
SAN DIEGO GAS & ELECTRIC COMPANY
JULY 2023

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA



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**UPDATE TESTIMONY OF SOUTHERN CALIFORNIA GAS COMPANY
AND SAN DIEGO GAS & ELECTRIC COMPANY**

I. INTRODUCTION

This exhibit presents the update phase testimony of Southern California Gas Company (SoCalGas) and San Diego Gas & Electric Company (SDG&E) (jointly, Utilities) for the Test Year (TY) 2024 General Rate Case (GRC) Application (A.) 22-05-015/-016 (cons) (Update Testimony). The Utilities are timely submitting this Update Testimony, pursuant to the Assigned Commissioner’s Scoping Memorandum and Ruling issued on December 6, 2022 (Scoping Memo), a bench ruling by Administrative Law Judge (ALJ) Lakhanpal,¹ and the California Public Utilities Commission’s (CPUC or Commission) Rate Case Plan established by Decision (D.) 89-01-040, as modified by D.93-07-030, D.07-07-004, D.14-12-025, and D.20-01-002, regarding:

- “Known changes in cost of labor based on contract negotiations;”
- “Changes in non-labor escalation factors;” and/or
- “Known changes due to governmental action such as changes in tax rates, postage rates, or assessed valuation.”²

The Update Testimony reflects the consequent changes to the Results of Operations (RO) model. Also included in this Update Testimony are changes agreed to by SoCalGas and SDG&E during the course of discovery, in rebuttal testimony, or at hearings (*see* Attachments I and J, Incorporated Changes).

This exhibit is organized into separately sponsored sections addressing specific areas of updates. The Summary of Earnings tables and workpapers follow as attachments for the corresponding witnesses’ testimony. A summary of this exhibit is as follows:

Section	Topic	Workpapers
Section I	Introduction	N/A

¹ At the evidentiary hearing on June 23, 2023, ALJ Lakhanpal changed the date for Update Testimony to July 7, 2023 and established the potential date for any evidentiary hearings for Update Testimony, if needed, as July 17, 2023. *See* Transcript (June 23,2023) Volume 18 at 3256.

² D.07-07-004, Appendix A, at A-36, Items 1A and 1B.

Section II	<p>Update Testimony on SDG&E Labor Costs</p> <ul style="list-style-type: none"> A. Update Testimony of Alexandra G. Taylor on SDG&E New Collective Bargaining Agreement (CBA) B. Update Testimony of Jonathan T. Woldemariam on SDG&E Wildfire Mitigation and Vegetation Management 	Attachment C, Attachment D
Section III	<p>Update Testimony on Escalation</p> <ul style="list-style-type: none"> A. Update Testimony of Eduardo J. Martinez on Behalf of SoCalGas and SDG&E B. Update Testimony of Derick R. Cooper on Behalf of SoCalGas and SDG&E 	Attachment E
Section IV	<p>Update Testimony of SoCalGas and SDG&E on Compensation and Benefits (Debbie S. Robinson)</p>	Attachment F
Section V	<p>Update Testimony on Postage Expense</p> <ul style="list-style-type: none"> A. Update Testimony of Bernardita M. Sides on Behalf of SoCalGas B. Update Testimony of Sandra F. Baule on Behalf of SDG&E 	Attachment G, Attachment H
Section VI	<p>Update Testimony of SoCalGas and SDG&E on Taxes (Ragan G. Reeves)</p>	N/A
Section VII	<p>Update Testimony of SoCalGas on Miscellaneous Revenues (Jackie L. Roberts)</p>	N/A
Section VIII	<p>Update Testimony of SoCalGas and SDG&E on Results of Operations (Ryan Hom)</p>	N/A

1 **II. UPDATE TESTIMONY ON SDG&E LABOR COSTS**

2 **A. Update Testimony of Alexandra G. Taylor on SDG&E New Collective**
3 **Bargaining Agreement (CBA)**

4 This testimony provides an overview of SDG&E’s new Collective Bargaining Agreement
5 (CBA) for known union contract changes. A new CBA between SDG&E and the International
6 Brotherhood of Electrical Workers (IBEW) Local Union 465 (Union) was ratified on November
7 18, 2022, and was made effective retroactively to September 1, 2022, in accordance with the
8 terms of the agreement. The new CBA is for a four-year term and remains in effect until August
9 31, 2026.

10 SDG&E and the Union agreed to the following general wage increase (GWI) for all
11 represented classifications:
12

Effective Date	9/1/2022	9/1/2023	9/1/2024	9/1/2025
General Wage Increase	5%	3.75%	4%	4%

13
14 The CBA also includes “inequities” for an additional wage adjustment based on a
15 material change in job responsibilities. The “inequities” are between 0.25% and 2% for 29
16 classifications. In combination with existing letters of understanding between SDG&E and the
17 Union, this resulted in an additional 0.75% increase on September 1, 2022, for 12 additional
18 classifications. To reflect market conditions and facilitate the attraction and retention of certain
19 classifications, SDG&E also agreed to an additional 2% wage adjustment on September 1, 2022,
20 for 18 classifications. The updated wage tables reflecting the associated increased hourly rate in
21 dollars are included in Attachment C.

22 Under the new CBA, modifications were made to the SDG&E Savings Plan and Cash
23 Balance Plan to allow for all hours worked up to 80 hours during a two-week payroll period to be
24 eligible for company matching contributions under the Savings Plan and constitute eligible cash
25 compensation under the Cash Balance Plan at the regular basic straight time hourly rate.

26 Attachment C contains the following workpapers reflecting these changes:³

³ SDG&E’s CBA changes are not a comprehensive update to all impacted forecasts. Rather, SDG&E reflected the changes related to the CBA where feasible in the time allotted.

- 1 • Workpaper for Rick Chiapa and Steve Hruby on SDG&E Gas Transmission
2 Operations & Construction Operations (1GT000 and 1GT001) updates the known
3 changes in labor for union classifications in Gas Transmission Operations and
4 Construction.
- 5 • Workpaper for David H. Thai on SDG&E Customer Services Field and Advanced
6 Meter Operations (1FC001) updates the known changes in labor for certain union
7 classifications in Customer Field Operations.
- 8 • Workpaper for Erica Martin on SDG&E Environmental Services & San Onofre
9 Nuclear Generating Station (1EV000.000) updates the known changes in labor for
10 certain union classifications within Environmental Services.
- 11 • Workpaper of Peter H. Andersen on SDG&E Pension and Post Retirement
12 Benefits Other Than Pension (1PN000.000) updates the known changes in
13 pension benefits for all hours worked up to 80 hours during a two-week payroll
14 period to be eligible compensation at the regular basic straight time hourly rate.

15 The CBA included additional amendments related to Compensation and Benefits,
16 including, for example:

- 17 • Changes to medical, dental, and vision coverage as discussed below in Section
18 IV.
- 19 • Expanded coverage under SDG&E's Employee Assistance Program as discussed
20 below in Section IV.

21 This concludes my prepared update testimony.
22

23 **B. Update Testimony of Jonathan T. Woldemariam on SDG&E Wildfire** 24 **Mitigation and Vegetation Management**

25 This testimony updates the Wildfire Mitigation and Vegetation Management - Vegetation
26 Management & Inspections (1WM005.000) and Vegetation Management & Inspections – Tree
27 Trimming Only (1WM005.001) cost category for SDG&E to reflect labor contract changes.

28 SDG&E recently completed its sourcing initiative to renew contracted service agreements
29 for vegetation management activities including labor associated with tree trimming, pre-
30 inspection, auditing and pole brushing. The Vegetation Management & Inspections

(1WM005.000) cost category includes the activity of pole brushing, fuels management, and tree trimming. The testimony update for this category reflects the labor cost increases associated with the pole brushing activity.

The Vegetation Management & Inspections – Tree Trimming Only (1WM005.001) cost category includes the activities of tree trimming, pre-inspection, and auditing. The testimony update for this category reflects forecasted labor cost adjustments associated with tree trimming, pre-inspection, and auditing.

Attachment D details the various cost drivers affecting the labor rate changes. Please note that all rates have been standardized (and denoted as \$1.00) so as not to disclose SDG&E contractors’ competitively negotiated, confidential rates.

Table JTW-1 below shows the original and updated TY2024 O&M Summary for the Vegetation Management & Inspections (1WM005.000) cost category.

**TABLE JTW-1
O&M Summary for Vegetation Management & Inspections**

Vegetation Management & Inspections			
In 2021 \$ (000s)			
	Original TY 2024 Forecast⁴	Updated TY 2024 Forecast	Change
Labor	473	473	0
Non-Labor	7,152	7,152	0
NSE	6,676	7,542	866
Total	14,301	15,167	866

Table JTW-2 below shows the original and updated TY2024 O&M Summary for the Vegetation Management & Inspections – Tree Trimming Only (1WM005.001) cost category.

⁴ Second Revised Errata Direct Testimony, Ex. SDG&E-2R-E (Flores/Pearson), served May 2023.

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TABLE JTW-2
O&M Summary for Vegetation Management & Inspections – Tree Trimming Only

Vegetation Management & Inspections - Tree Trimming Only			
In 2021 \$ (000s)			
	Original TY 2024 Forecast⁵	Updated TY 2024 Forecast	Change
Labor	1,716	1,716	0
Non-Labor	0	0	0
NSE	53,906	68,197	14,291
Total	55,622	69,913	14,291

This concludes my prepared update testimony.

⁵ *Id.*

1 **III. UPDATE TESTIMONY ON ESCALATION**

2 **A. Update Testimony of Eduardo J. Martinez on Behalf of SoCalGas and**
 3 **SDG&E**

4 This testimony updates the SoCalGas and SDG&E proposed cost escalation factors. The
 5 Rate Case Plan specifically contemplates updates for “[k]nown changes in cost of labor based on
 6 contract negotiations” or “known changes that result from updated data using the same indexes
 7 used in the original presentation during hearings,” as well as “[c]hanges in non-labor escalation
 8 factors based on the same indexes the party used in its original presentation during hearings.”⁶

9 The updated cost escalations shown here were developed using indexes from the First
 10 Quarter 2023 Power Planner forecast of S&P Global’s Utility Cost Information Service
 11 published in April 2023.

12 Table EJM-1, below, updates and replaces the escalations previously shown in Table
 13 SRW-2 of the direct testimony of Scott Wilder, Exhibit SDG&E-41, served in May 2022.

14 **TABLE EJM-1: SAN DIEGO GAS & ELECTRIC COMPANY**
 15 **SUMMARY OF ESCALATION COST INDEXES**
 16 (based on S&P Global 1st Quarter 2023 utility cost forecast)
 17

Annual Percent Changes	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Shared Services	2.04%	2.31%	1.37%	4.21%	5.33%	3.58%	1.67%	2.04%	2.13%	2.15%
Operations & Maintenance										
Labor O&M Index	2.78%	2.63%	2.54%	3.19%	4.25%	4.43%	3.55%	3.32%	2.95%	2.82%
Electric Nonlabor O&M Index	3.39%	2.47%	-0.17%	8.47%	14.62%	2.38%	-2.64%	-0.06%	1.10%	1.36%
Gas Nonlabor O&M Index	2.80%	2.07%	-0.33%	6.81%	11.03%	1.79%	-0.72%	1.10%	1.69%	1.83%
Post-Test-Year GEOMPI	3.05%	2.52%	1.15%	5.72%	9.32%	3.28%	0.40%	1.66%	2.05%	2.11%
Capital-Related										
Steam Production Plant	3.36%	3.01%	1.82%	13.12%	9.65%	-0.43%	0.38%	1.40%	0.23%	0.03%
Other Production Plant	4.85%	3.63%	4.90%	7.84%	11.83%	8.43%	6.85%	5.77%	2.56%	-0.56%
Electric Distribution Plant	4.91%	3.51%	5.21%	5.99%	9.80%	7.41%	6.30%	2.74%	0.90%	0.65%
Electric Plant	4.82%	3.49%	5.01%	6.48%	9.91%	7.02%	6.02%	2.85%	0.97%	0.55%
Total Gas Plant	5.91%	3.09%	6.25%	16.45%	9.37%	-4.40%	-4.69%	0.08%	2.59%	2.43%
Combined Cyle Plant	3.83%	3.21%	2.79%	11.42%	10.33%	2.37%	2.55%	2.92%	1.07%	-0.19%
Common Plant	5.16%	3.31%	5.05%	8.09%	9.80%	4.13%	3.32%	1.86%	1.06%	0.84%

18 Table EJM-2, below, updates and replaces the escalations previously shown in Table
 19 SRW-2 of the direct testimony of Scott Wilder, Exhibit SCG-36, served in May 2022.
 20

⁶ See D.07-07-004, Appendix A, at A-36, Items 1A and 1B.

TABLE EJM-2: SOUTHERN CALIFORNIA GAS COMPANY
SUMMARY OF ESCALATION COST INDEXES
(based on S&P Global 1st Quarter 2023 utility cost forecast)

Annual Percent Changes	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<u>Shared Services</u>	2.30%	2.32%	1.39%	4.31%	5.53%	3.08%	1.71%	2.02%	2.22%	2.28%
<u>Operations & Maintenance</u>										
Labor O&M Index	2.76%	2.76%	2.56%	2.96%	3.72%	3.73%	3.36%	2.93%	2.84%	2.81%
Gas Nonlabor O&M Index	3.17%	1.75%	-0.40%	7.85%	12.13%	1.12%	-0.93%	0.97%	1.63%	1.81%
Post-Test-Year GOMPI	2.94%	2.32%	1.27%	5.06%	7.41%	2.54%	1.42%	2.06%	2.31%	2.38%
<u>Capital-Related</u>										
Total Gas Plant	5.91%	3.09%	6.25%	16.45%	9.37%	-4.40%	-4.69%	0.08%	2.59%	2.43%

This concludes my prepared update testimony.

1 1SE000-001 for SDG&E. Other FERC accounts itemized above were all forecasted as non-
2 standard costs for 2024, with no further escalation impact.

3 This concludes my prepared update testimony.
4

1 **IV. UPDATE TESTIMONY OF SOCALGAS AND SDG&E ON COMPENSATION &**
2 **BENEFITS (DEBBIE S. ROBINSON)**

3 This testimony updates the estimate of the TY 2024 forecast for SoCalGas and SDG&E
4 compensation and benefits costs based on:

- 5 • Actual 2023 and preliminary 2024 rates for medical, dental, vision and Employee
6 Assistance Program (EAP) benefits;
- 7 • Impacts of SDG&E’s collective bargaining agreement; and
- 8 • Escalation factors, as discussed above in Section III-A.

9 Below is a summary of the updates:

10
11 **Table DSR-01**
12 **SoCalGas Projected Test Year (TY) 2024 Compensation and Benefit Program Costs⁷**

⁷ Costs exclude base pay and benefits covered in other witness areas.

SoCalGas Compensation and Benefit Programs (\$K)	TY2024	TY2024	
	Errata 2	Updated	Change
Compensation			
Variable Pay/ICP	\$ 112,372	\$ 112,372	\$ -
Spot Cash	\$ 1,922	\$ 1,922	\$ -
Employee Recognition	\$ 727	\$ 727	\$ -
Subtotal - Compensation	\$ 115,021	\$ 115,021	\$ -
Health Benefits			
Medical	\$ 127,918	\$ 129,823	\$ 1,905
Dental	\$ 6,064	\$ 5,610	\$ (454)
Vision	\$ 677	\$ 627	\$ (50)
Wellness	\$ 1,179	\$ 1,182	\$ 2
Employee Assistance Program	\$ 1,121	\$ 1,121	\$ -
Subtotal - Health Benefits	\$ 136,959	\$ 138,362	\$ 1,403
Welfare Benefits			
AD&D Insurance	\$ 171	\$ 172	\$ 1
Business Travel Insurance	\$ 47	\$ 50	\$ 3
Life Insurance	\$ 1,514	\$ 1,526	\$ 12
Subtotal - Welfare Benefits	\$ 1,732	\$ 1,748	\$ 17
Retirement Benefits			
Retirement Savings Plan	\$ 33,261	\$ 34,241	\$ 980
Nonqualified Savings Plan	\$ 317	\$ 320	\$ 4
Supplemental Pension	\$ 2,206	\$ 2,206	\$ -
Subtotal - Retirement Benefits	\$ 35,784	\$ 36,767	\$ 983
Other Benefit Programs and Fees			
Benefit Administration Fees	\$ 1,611	\$ 1,714	\$ 104
Educational Assistance	\$ 2,236	\$ 2,400	\$ 164
Emergency Child Care	\$ 312	\$ 312	\$ -
Mass Transit	\$ 1,908	\$ 1,908	\$ -
Retirement Activities	\$ 147	\$ 158	\$ 11
Service Recognition	\$ 219	\$ 218	\$ (0)
Special Events	\$ 272	\$ 290	\$ 19
Subtotal - Other Benefit Programs and Fees	\$ 6,704	\$ 7,000	\$ 297
Total	\$ 296,200	\$ 298,899	\$ 2,699

1
2

Table DSR-02

SDG&E Projected Test Year (TY) 2024 Compensation and Benefit Program Costs⁸

SDG&E Compensation and Benefit Programs (\$K)	TY2024 Errata 2	TY2024 Updated	Change
Compensation			
Variable Pay/ICP	\$ 81,661	\$ 81,661	\$ -
Spot Cash	\$ 1,513	\$ 1,513	\$ -
Employee Recognition	\$ 394	\$ 394	\$ -
Subtotal - Compensation	\$ 83,568	\$ 83,568	\$ -
Health Benefits			
Medical	\$ 72,968	\$ 72,746	\$ (222)
Dental	\$ 4,772	\$ 4,405	\$ (367)
Vision	\$ 379	\$ 351	\$ (28)
Wellness	\$ 1,202	\$ 1,221	\$ 19
Employee Assistance Program	\$ 468	\$ 509	\$ 42
Subtotal - Health Benefits	\$ 79,789	\$ 79,233	\$ (557)
Welfare Benefits			
AD&D Insurance	\$ 134	\$ 136	\$ 2
Business Travel Insurance	\$ 25	\$ 28	\$ 2
Life Insurance	\$ 557	\$ 567	\$ 10
Subtotal - Welfare Benefits	\$ 716	\$ 731	\$ 15
Retirement Benefits			
Retirement Savings Plan	\$ 22,179	\$ 22,954	\$ 775
Nonqualified Savings Plan	\$ 268	\$ 275	\$ 6
Supplemental Pension	\$ 1,945	\$ 1,945	\$ -
Subtotal - Retirement Benefits	\$ 24,393	\$ 25,174	\$ 781
Other Benefit Programs and Fees			
Benefit Administration Fees	\$ 975	\$ 1,056	\$ 81
Educational Assistance	\$ 704	\$ 772	\$ 68
Emergency Child Care	\$ 190	\$ 209	\$ 18
Mass Transit	\$ 128	\$ 128	\$ -
Retirement Activities	\$ 79	\$ 86	\$ 8
Service Recognition	\$ 126	\$ 134	\$ 8
Special Events	\$ -	\$ -	\$ -
Subtotal - Other Benefit Programs and Fees	\$ 2,201	\$ 2,384	\$ 183
Total	\$ 190,667	\$ 191,091	\$ 423

The medical, dental and vision cost forecasts shown in my May 2023 revised direct testimony⁹ were based on the following:

⁸ Costs exclude base pay and benefits covered in other witness areas.

⁹ SoCalGas and SDG&E Direct Testimony of Debbie S. Robinson (Compensation and Benefits) (May 2023), Ex. SCG-25-R-E/SDG&E-29-R-E at DSR-24.

- 1 • Final 2022 rates, net of employee contributions;
- 2 • 2023 and 2024 escalation based on a medical trend forecast prepared by Willis
- 3 Towers Watson;
- 4 • Percentage of enrollment in each benefit plan, by union status, and coverage level,
- 5 based on actual data as of December 2021; and
- 6 • Forecasted headcount.

7 The medical, dental and vision cost forecast has been updated to reflect:

- 8 • Final 2022 and 2023 and preliminary 2024 rates,¹⁰ net of employee contributions;
- 9 • Percentage of employees enrolled in each benefit plan, by union status and
- 10 coverage levels based on actual data as of December 2021 (unchanged); and
- 11 • Forecasted headcount (unchanged).

12 An updated forecast prepared by Willis Towers Watson projects post-test year medical
13 escalation at 6.5% for 2025 and 2026 and 5.5% for 2027. The prior forecast, which was included
14 in the prepared direct testimony of Khai Nguyen (Ex. SCG-40-2R-E) and Melanie Hancock (Ex.
15 SDG&E-45-R-E), was 6.0% for 2025, 5.5% for 2026 and 5.0% for 2027. The 2024 preliminary
16 rates and the updated post-test year medical escalation forecast reflect the impact of inflation¹¹
17 on medical costs.

18 The impact of SDG&E's collective bargaining agreement, which is discussed above in
19 Section II-A, is included in the cost forecast for medical, dental, vision, EAP and the Retirement
20 Savings Plan. Cost forecasts were also based on updated escalation factors, as described in
21 Section III-A.

22 My revised direct testimony forecasted TY 2024 compensation and benefit costs of
23 \$296.2 million for SoCalGas and \$190.7 million for SDG&E.¹² With the updates discussed
24 above, TY 2024 compensation and benefits costs are now forecasted at \$298.9 million for
25 SoCalGas (an increase of \$2.7 million compared to my direct testimony) and \$191.1 million for

¹⁰ Due to the timing of the Update filing and consistent with past GRC's, preliminary test-year medical, dental and vision rates are forecasted based information available at the time of the Update submission. If needed, SoCalGas and SDG&E can provide finalized data when it becomes available.

¹¹ Key drivers of healthcare cost inflation are discussed in Ex. SCG-25-R-E/SDG&E-29-R-E (Robinson) at DSR-27–28.

¹² *Id.* at DRS-2–3.

1 SDG&E (an increase of \$0.4 million compared to my direct testimony). Attachment F-1 for
2 SoCalGas and Attachment F-2 for SDG&E contain the workpapers for this update.

3 This concludes my prepared update testimony.

4

V. UPDATE TESTIMONY ON POSTAGE EXPENSE

A. Update Testimony of Bernardita M. Sides on Behalf of SoCalGas

The purpose of this testimony is to provide an updated estimate of the TY 2024 postage forecast for SoCalGas due to a postage rate increase.

Non-Shared Services (NSS) 20O004.001 – Credit and Collections-Postage

The increase in the estimated postage expense is due to the postage rate increase. The postage rate increase results in a \$42,884 increase in 2022, a \$114,210 increase in 2023 and a \$114,210 increase in TY 2024 forecasted Credit and Collections Postage expenses. Table BMS-1, below, shows the original and updated 2023 and TY 2024 forecasts. Attachment G, Workpapers to Update Testimony of Bernardita M. Sides, include the calculations used to derive the updated forecast for Exhibit SCG-15 (Ex. SCG-15-WP-E), Non-Shared Services workgroup 20O004.00.

**TABLE BMS-1
Credit and Collections Postage Update**

	Original Application ¹³			Update*			Change		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
Postage Rate	\$0.439	\$ 0.439	\$ 0.439	\$ 0.476	\$ 0.505	\$ 0.505	\$ 0.037	\$ 0.066	\$ 0.066
Estimated # Collection Notices	1,159,039	1,730,456	1,730,456	1,159,039	1,730,456	1,730,456	-	-	-
Postage Expense	\$ 508,818	\$ 759,670	\$ 759,670	\$ 551,703	\$ 873,880	\$ 873,880	\$ 42,884	\$ 114,210	\$ 114,210

*The increase in the estimated postage expense is due to the postage rate change.

NSS 20O005.001 – Remittance Processing-Postage

The increase in the estimated postage expense is due to three postage rate increases which became effective July 10, 2022, January 22, 2023, and July 9, 2023. The postage rate increase results in a \$423,000 increase in 2022, a \$1,167,000 increase in 2023, and a \$1,048,000 increase in TY 2024 forecasted Remittance Processing Postage expenses. Table BMS-2, below, shows the original and updated 2022, 2023 and TY 2024 forecasts. Attachment G includes the calculations used to derive the updated forecast for SCG-15 (Ex. SCG-15-WP-E), Non-Shared Services workgroup 20O005.001.

¹³ Second Errata Revised Direct Testimony, Ex. SCG-15-R-2E (Sides), served June 2023.

TABLE BMS-2
Total Updated Remittance Processing – Postage

NSE in 2021 (\$000)	Original Application ¹⁴			Update			Change		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
Remittance Processing Postage Total	\$11,707	\$10,637	\$9,550	\$12,130	\$11,804	\$10,598	\$423	\$1,167	\$1,048

This concludes my prepared update testimony.

B. Update Testimony of Sandra F. Baule on Behalf of SDG&E

The purpose of this testimony is to provide an updated estimate of the TY 2024 postage expense for SDG&E due to a postage rate increase.

Non-Shared Services (NSS) 100004.001 - Postage

The increase in the estimated postage expense is due to three postage rate increases which became effective July 10, 2022, January 22, 2023, and July 9, 2023, resulting in an increase in the average postage rate of 3.6% in 2022, 11.3% in 2023 and 11.3% in 2024. The postage rate increase results in an increase of \$128,000 in 2022, \$417,000 in 2023 and a \$408,000 increase in TY 2024 forecasted Postage expenses.

TABLE SFB-1
SDG&E Postage Cost Update

In \$000's	Original Application ¹⁵			Update			Change		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
Average Rate	\$0.41	\$0.41	\$0.41	\$0.42	\$0.46	\$0.46	\$0.01	\$0.05	\$0.05
Average Rate Change %							3.6%	11.30%	11.30%
Postage									
Expense	\$3,906	\$4,006	\$4,113	\$4,193	\$4,924	\$5,041	\$287	\$918	\$929
Savings	(\$165)	(\$337)	(\$515)	(\$323)	(\$838)	(\$1,036)	(\$158)	(\$501)	(\$521)
Total Forecast	\$3,741	\$3,669	\$3,597	\$3,869	\$4,086	\$4,005	\$128	\$417	\$408

¹⁴ Second Errata Revised Direct Testimony, Ex. SCG-15-R-2E (Sides), served June 2023.

¹⁵ Errata Direct Testimony, Ex. SDG&E-18-E (Baule), served May 2023.

1 Attachment H, Workpapers to Update Testimony of Sandra F. Baule, include the
2 calculation used to derive the updated forecast for Exhibit SDG&E-18 (Ex. SDG&E-18-WP),
3 Non-Shared Services workgroup 100004.001.

4 This concludes my prepared update testimony.

1 **VI. UPDATE TESTIMONY OF SOCALGAS AND SDG&E ON TAXES (RAGAN G.**
2 **REEVES)**

3 My update testimony updates the SoCalGas and SDG&E proposed payroll tax and ad
4 valorem tax forecasts for known changes due to governmental actions, including changes in rates
5 and changes in assessed valuation. These updates replace the rates previously shown in my
6 second revised direct testimony, Exhibit SCG-33-2R for SoCalGas, served on November 21,
7 2022, and my revised direct testimony, Exhibit SDG&E-37-R for SDG&E, served on August 16,
8 2022.

9 **A. Payroll Taxes**

10 SoCalGas and SDG&E have updated their TY 2024 composite payroll tax rates to account
11 for the following changes brought about by governmental action occurring since their respective
12 Applications were filed on May 16, 2022. First, on October 13, 2022, the Social Security
13 Administration (SSA) set the actual 2023 Old Age Survivors Disability Insurance (OASDI) wage
14 base limit at \$160,200.¹⁶ This is higher than the forecasted 2023 OASDI wage base limit of
15 \$156,000, provided by the SSA in its 2021 Annual Report released in August 2021, which was
16 used to calculate payroll taxes in my direct testimonies.

17 Second, in March 2023, the SSA issued its 2023 Annual Report, which included a revised
18 forecast of the 2024 OASDI wage base limit. The revised forecasted 2024 OASDI wage base
19 limit is \$167,700.¹⁷ This is higher than the previously forecasted 2024 OASDI wage base limit
20 of \$162,900, provided by the SSA in its 2021 Annual Report released in August 2021, which was
21 used to calculate payroll taxes in my direct testimonies.

22 Third, for 2022, the United States Department of Labor increased the Federal
23 Unemployment Tax Act (FUTA) tax rate applicable to California employers from 0.6% to

¹⁶ Social Security Administration – Press Office, *Social Security Announces 8.7 Percent Benefit Increase for 2023* (October 13, 2022), available at: <https://www.ssa.gov/news/press/releases/2022/#10-2022-2>.

¹⁷ Social Security Administration, *The 2023 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds (2023 Annual Report)* (March 31, 2023), at Table V.C1, Intermediate projections, available at: <https://www.ssa.gov/OACT/TR/2023/tr2023.pdf>.

1 0.9%.¹⁸ The forecasted FUTA tax rates of 0.6% in my direct testimonies for 2023 and 2024 have
2 not been changed.

3 Fourth, SDG&E’s payroll taxes have been updated to reflect that, effective January 1,
4 2023, the Nevada Department of Employment, Training & Rehabilitation increased the Nevada
5 State Unemployment Insurance (SUI) rate from 0.6% to 0.9%.¹⁹ This change does not impact
6 the calculation of SoCalGas’ payroll taxes.

7 The impact of these changes on the TY 2024 composite payroll tax rate for SoCalGas and
8 SDG&E are shown in the table below.

Composite Payroll Tax Rate – TY 2024	Direct Testimonies	July 2023 Update Testimony
SoCalGas	7.22%	7.26%
SDG&E	6.47%	6.57%

9
10 **B. Ad Valorem Taxes**

11 Following the filings of their respective Applications, SoCalGas and SDG&E received new
12 assessed valuations for ad valorem taxes from the California State Board of Equalization for the
13 lien date January 1, 2022. These new assessed values form the basis for ad valorem taxes paid for
14 the period July 1, 2022 to June 30, 2023. In addition, in November 2022, SoCalGas and SDG&E
15 received tax bills with the ad valorem tax rates for the same period. This update reflects the
16 impact of the actual 2022 assessed valuations established by the State Board of Equalization, and
17 the new ad valorem tax rates in the most recent ad valorem tax bills received by SoCalGas and
18 SDG&E.

19 The updated composite ad valorem tax rates for TY 2024 resulting from governmental
20 actions by counties in which SoCalGas and SDG&E have property are 1.478675% for SoCalGas
21 and 1.960558% for SDG&E. Consistent with the Commission’s Rate Case Plan, SoCalGas and

¹⁸ United States Department of Labor, *FUTA Credit Reductions*, available at:
https://oui.doleta.gov/unemploy/futa_credit.asp.

¹⁹ SDG&E has a relatively small amount of payroll in Nevada related to its Desert Star Energy Center facility located in Nevada.

1 SDG&E are updating their ad valorem taxes and composite ad valorem tax rates for TY 2024 in this
 2 Update Testimony. The impact of these updates is shown in the following tables.²⁰

SoCalGas (\$ in thousands)	November 2022 Second Revised Direct Testimony	July 2023 Update Testimony
2024 Calendar Year Capitalized Ad Valorem Tax on CWIP	\$9,712	\$9,698
2024 Calendar Year Ad Valorem Tax – Operating	\$168,479	\$172,319

3

SDG&E – Electric Distribution (\$ in thousands)	August 2022 Revised Direct Testimony	July 2023 Update Testimony
2024 Calendar Year Capitalized Ad Valorem Tax on CWIP	\$7,123	\$7,096
2024 Calendar Year Ad Valorem Tax – Operating	\$115,176	\$102,634

4

SDG&E – Electric Generation (\$ in thousands)	August 2022 Revised Direct Testimony	July 2023 Update Testimony
2024 Calendar Year Capitalized Ad Valorem Tax on CWIP	\$394	\$393
2024 Calendar Year Ad Valorem Tax – Operating	\$11,302	\$9,972

5

SDG&E – Gas (\$ in thousands)	August 2022 Revised Direct Testimony	July 2023 Update Testimony
2024 Calendar Year Capitalized Ad Valorem Tax on CWIP	\$4,891	\$4,872
2024 Calendar Year Ad Valorem Tax – Operating	\$39,395	\$35,035

6

7 This concludes my prepared update testimony.

²⁰ The July 2023 Update Testimony amounts in the following tables reflect only the impact of the new ad valorem assessments and tax rates and do not reflect the impact of changes made to the RO Model as a result of testimony sponsored by other witnesses in this Update Testimony filing.

1 **VII. UPDATE TESTIMONY OF SOCALGAS ON MISCELLANEOUS REVENUES**
2 **(JACKIE L. ROBERTS)**

3 The purpose of this testimony is to present the updated SoCalGas Miscellaneous
4 Revenues TY 2024 forecast for Line-Item Billing Revenues. This update replaces the forecast
5 previously shown in my revised direct testimony, Exhibit SCG-37-R for SoCalGas, served in
6 August 2022.²¹

7 In January 2023, SoCalGas’s Line-Item Billing Non-Tariff Third Party Revenues vendor,
8 HomeServe USA, entered into a settlement agreement with Utility Service Partners Private
9 Label, Inc. before the Insurance Commissioner of the State of California. The settlement
10 agreement prohibits HomeServe USA from utilizing Line-Item Billing service from the utilities.
11 Therefore, the settlement agreement is expected to reduce SoCalGas’s Line-Item Billing Non-
12 Tariff Third Party revenue to zero starting in January of 2027. The updated TY 2024 revenue
13 forecast of \$6.1 million accounts for the impact of this mandate by normalizing the Line-Item
14 Billing revenues from 2024 to 2027.

15 Table JLR-1, below, shows the original and updated TY 2024 forecast for the Line-Item
16 Billing revenues.

17 **TABLE JLR-1**
18 **SoCalGas Miscellaneous Revenues Update**

	Original TY 2024 Forecast²²	Updated TY 2024 Forecast	Change
Line-Item Billing	\$8,793,000	\$6,100,000	(\$2,693,000)

19 This concludes my prepared update testimony.
20

²¹ In SoCalGas’s Miscellaneous Revenues Rebuttal Testimony, Ex. SCG-237 (Roberts) at JLR-1, SoCalGas explained that negotiations related to its Line-Item Billing Revenues forecast were ongoing and reserved the right to provide revisions in this Update Testimony.

²² Revised Direct Testimony, Ex. SCG-37-R (Roberts), served August 2022.

1 **VIII. UPDATE TESTIMONY OF SOCALGAS AND SDG&E ON RESULTS OF**
2 **OPERATIONS (RYAN HOM)**

3 The purpose of this testimony is to summarize the updated SoCalGas and SDG&E
4 revenue requirements (Update) and address two issues not covered in other chapters of the
5 testimony for the update phase (Update Testimony). The Update revenue requirement for
6 SoCalGas is \$4,434,287 (25.3% increase over 2023 authorized revenue). The Update revenue
7 requirement for SDG&E is \$3,007,163(18.7% increase over 2023 authorized revenue) on a
8 combined basis and \$2,348,431 and \$658,732 for electric and gas departments, respectively.
9 These updates replace the revenue requirement shown in my second revised direct testimony,
10 Exhibit SCG-39-2R, for SoCalGas and my revised direct testimony Exhibit SDG&E-44-R for
11 SDG&E. Attachment A (SoCalGas Summary of Earnings Tables) and Attachment B (SDG&E
12 Summary of Earnings Tables), attached to the Update Testimony, include the Summary of
13 Earnings and Results of Operations Tables for each company.

14 The Update revenue requirements were developed beginning with SoCalGas’s Second
15 Revised Testimony filing revenue requirements served on November 21, 2022, and SDG&E’s
16 Revised Testimony filing revenue requirements served on August 16, 2022, and adding
17 adjustments pursuant to the Commission’s Rate Case Plan. Detailed explanations of these
18 changes can be found in the Update Testimony chapters submitted by various SoCalGas and
19 SDG&E witnesses in Sections II - VII above.

20 In addition, the Update revenue requirements reflect other changes agreed to by
21 SoCalGas and SDG&E during the course of discovery, in rebuttal testimony, or at hearings; see
22 Attachment I (SoCalGas Incorporated Changes) and Attachment J (SDG&E Incorporated
23 Changes) for listings of the changes. References have been provided to a rebuttal exhibit
24 number, data request response, or hearings transcript volume and page number for the source of
25 each change.

26 If the 2024 revenue requirement identified above is approved by the Commission, a
27 typical SDG&E electric residential customer will see a monthly bill increase of \$11.09
28 (+6.4%),²³ as compared to 2023 current rates. For gas customers, a typical residential non-CARE

²³ A typical electrical residential customer is based upon an average of Coastal/Inland non-CARE bundled customers on basic service using 400 kWh of electricity per month.

1 customer will see a monthly bill increase of \$12.49 (or +21.8%)²⁴, as compared to 2023 current
2 rates.

3 For SoCalGas customers, a typical residential non-CARE customer will see a monthly
4 bill increase of \$11.62 (or +16.8%),²⁵ as compared to 2023 current rates.

5 There are two issues described herein that are not addressed in other chapters of the
6 Update Testimony. The basis for including these issues in my testimony is that these changes
7 are downstream impacts that occurred because of the updates made to other the items in this
8 Update Testimony exhibit. The two issues are:

- 9 1. Shared Services Overheads – The shared service overhead factors found in
10 Exhibit SCG-30-R/SDG&E-34-R on page ANL/PDM-10 and used in the Results
11 of Operation (RO) Model have been revised to include updates made to the
12 payroll tax rate discussed in Section VI above.
- 13 2. Post-Test Year Ratemaking – The post-test year errata testimony Exhibit SCG-40-
14 2R-E and Exhibit SDG&E-45-R-E states that the Commission’s GRC Rate Case
15 Plan, D.07-07-004, requires SoCalGas and SDG&E “to update its cost escalation
16 forecasts, as part of Update Testimony.”²⁶ The updated escalation factors
17 provided in Section III and updated medical cost escalation factors provided in
18 Section IV above should be reflected in the post-test year revenue requirement
19 that is approved by the Commission. The post-test year revenue requirements for
20 SoCalGas and SDG&E were also updated to incorporate the latest cost of capital
21 approved in Decision 22-12-031²⁷. Additionally, SoCalGas’s post-test year

²⁴ A typical gas residential customer is based upon an average of residential non-CARE customers on basic service using 24 therms of gas per month.

²⁵ A typical gas residential customer is based upon an average of residential non-CARE customers on basic service using 36 therms of gas per month.

²⁶ Errata Second Revised Direct Testimony of Khai Nguyen, Ex. SCG-40-2R-E at KN-6; Errata Revised Direct Testimony of Melanie E. Hancock, Ex. SDG&E-45-R-E at MEH-6.

²⁷ D. 22-12-031 (Decision Addressing Test Year 2023 Cost of Capital for Pacific Gas and Electric Company, Southern Californian Edison Company, Southern California Gas Company, and San Diego Gas & Electric Company).

1 revenue requirement was updated to reflect the discontinuation of gas line
2 extension allowances as directed in Decision 22-09-026.²⁸

3 **SoCalGas Post-Test Year Revenue Requirement Update**

(\$ in millions)	2025		2026		2027	
Revenue Requirement Increase	6.58%	\$292	5.52%	\$261	7.63%	\$381

4
5 **SDG&E Post-Test Year Revenue Requirement Update**

(\$ in millions)	2025		2026		2027	
Revenue Requirement Increase	11.49%	\$345.6	9.91%	\$332.2	8.23%	\$303.2

6
7 Due to the timing of this July 10, 2023, Update Testimony, any additional changes that
8 may occur during further hearings, set to begin on July 17, 2023, are not incorporated in this
9 updated revenue requirement.

10 This concludes my prepared update testimony.

²⁸ D. 22-09-026 (Phase III Decision Eliminating Gas Line Extension Allowances, Ten-Year Refundable Payment Option, And Fifty Percent Discount Payment Option Under Gas Line Extension Rules).

Attachment A
SoCalGas Summary of Earnings Table

Table RH-1
SOCALGAS
TEST YEAR 2024
SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2024 Present Rates (2024\$)	2024 Proposed Rates (2024\$)
1	Base Margin	\$ 3,435,997	\$ 4,317,997
2	Miscellaneous Revenues	103,909	116,290
3	Revenue Requirement	\$ 3,539,906	\$ 4,434,287
<u>Operating and Maintenance Expenses</u>			
4	Gas Distribution	168,096	168,096
5	Gas System	247,495	247,495
6	Transmission	51,953	51,953
7	Gas Storage	47,782	47,782
8	Engineering	32,911	32,911
9	PSEP	54,214	54,214
10	Procurement	5,247	5,247
11	Customer Services	395,551	395,551
12	Information Technology & Cybersecurity	60,753	60,753
13	Support Services	195,106	195,106
14	Administrative and General	745,697	745,697
15	Subtotal (2021\$)	\$ 2,004,805	\$ 2,004,805
16	Shared Services Adjustments	98,349	98,349
17	Reassignments	(248,416)	(248,416)
18	Escalation	163,983	163,983
19	Uncollectibles (0.31%)	10,397	13,066
20	Franchise Fees (1.2259%)	42,336	53,149
21	Total O&M (2024\$)	\$ 2,071,455	\$ 2,084,936
22	Depreciation & Amortization	975,739	975,739
23	Taxes on Income	(73,878)	188,924
24	Taxes Other Than on Income	232,260	232,260
25	Total Operating Expenses	3,205,576	3,481,859
26	Return	334,330	952,428
27	Rate Base	13,403,845	13,414,479
28	Rate of Return	2.49%	7.10%

Table RH-2
SOCALGAS
TEST YEAR 2024

(Thousands of Dollars)

Line No.	Description	2024	2024	2024
		Non-Shared Services Proposed Rates (2021\$)	Shared Services Proposed Rates (2021\$)	Total Proposed Rates (2021\$)
1	Base Margin			
2	Miscellaneous Revenues			
3	Revenue Requirement			
	<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Gas Distribution	167,686	410	168,096
5	Gas System	235,169	12,326	247,495
6	Transmission	38,651	13,302	51,953
7	Gas Storage	47,443	339	47,782
8	Engineering	16,312	16,599	32,911
9	PSEP	54,214	-	54,214
10	Procurement	5,247	-	5,247
11	Customer Services	389,378	6,173	395,551
12	Information Technology & Cybersecurity	29,520	31,233	60,753
13	Support Services	166,714	28,392	195,106
14	Administrative and General	737,041	8,656	745,697
15	Subtotal (2021\$)	1,887,375	117,430	2,004,805
A	Shared Services Billed Out	-	(20,923)	(20,923)
B	Shared Services Billed In	-	55,308	55,308
C	Shared Services Overhead Credit	-	(15,251)	(15,251)
D	Shared Services Billed In Overheads	-	24,667	24,667
E	Corporate Reallocation	3,018	-	3,018
F	Subtotal	3,018	43,801	46,818
G	Shared Asset Expense	18,463	-	18,463
H	Billed Capital Overhead Credit	-	-	-
I	SOP 98 Expense	33,068	-	33,068
16	Total Shared Services Adjustments	54,549	43,801	98,349

Table RH-3
SOCALGAS
TEST YEAR 2024
GAS DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Mario A. Aguirre	2GD000	Field Support	18,402	22,200	24,747
Mario A. Aguirre	2GD001	Leak Survey	10,448	7,548	8,394
Mario A. Aguirre	2GD002	R - Locate & Mark	19,092	21,302	23,695
Mario A. Aguirre	2GD003	Main Maintenance	15,360	8,955	10,043
Mario A. Aguirre	2GD004	Service Maintenance	5,787	5,004	5,571
Mario A. Aguirre	2GD005	Tools Fittings & Materials	20,547	24,709	27,755
Mario A. Aguirre	2GD006	Leakage	25,637	17,214	19,190
Mario A. Aguirre	2GD007	Measurement & Regulation	10,399	11,147	12,415
Mario A. Aguirre	2GD008	Cathodic Protection	17,193	18,335	20,499
Mario A. Aguirre	2GD009	Asset Management	13,119	15,691	17,470
Mario A. Aguirre	2GD010	Operations & Management	10,739	11,613	12,924
Mario A. Aguirre	2GD011	Regional Public Affairs	3,843	3,968	4,417
		Total	170,566	167,686	187,120
		Total NSS	170,566	167,686	187,120
Mario A. Aguirre	2200-0431	Field Services Leadership & Operations Assessment	410	410	454
		Total	410	410	454
		Total SS	410	410	454
		Total Gas Distribution	\$ 170,976	\$ 168,096	\$ 187,574

Table RH-4
SOCALGAS
TEST YEAR 2024
TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Rick H. Chiapa	2GT000	Pipeline and Instrumentation Operations	17,771	18,657	20,782
Rick H. Chiapa	2GT001	Compressor Station Operations	10,650	11,981	13,389
Rick H. Chiapa	2GT002	Cathodic Protection Operations	1,338	1,338	1,491
Rick H. Chiapa	2GT003	Technical Services	7,519	5,362	6,014
Rick H. Chiapa	2GT004	Storage Products Manager	158	164	183
Rick H. Chiapa	2GT005	Control Center Modernization	690	1,149	1,283
		Total	<u>38,126</u>	<u>38,651</u>	<u>43,142</u>
		Total NSS	<u>38,126</u>	<u>38,651</u>	<u>43,142</u>
Rick H. Chiapa	2200-0253	Director of Gas Transmission - 2200-0253	184	238	263
Rick H. Chiapa	2200-0265	FOM East Transmission - 2200-0265	376	376	416
Rick H. Chiapa	2200-0328	Capacity Products Support - 2200-0328	686	686	759
Rick H. Chiapa	2200-0329	SCADA Operations - 2200-0329	1,186	1,291	1,428
Rick H. Chiapa	2200-0330	Transmission & Storage Strategy Manager 2200-0330	906	906	1,003
Rick H. Chiapa	2200-0931	Governance & Compliance 2200-0931	464	900	995
Rick H. Chiapa	2200-2158	Gas Scheduling - 2200-2158	796	796	881
Rick H. Chiapa	2200-2173	FOM Compressor Station Operations 2200-2173	565	566	626
Rick H. Chiapa	2200-2289	Gas Control - 2200-2289	2,982	6,683	7,394
Rick H. Chiapa	2200-2329	Gas Transmission Planning - 2200-2329	860	861	952
		Total	<u>9,005</u>	<u>13,302</u>	<u>14,717</u>
		Total SS	<u>9,005</u>	<u>13,302</u>	<u>14,717</u>
		Total Transmission	<u>\$ 47,131</u>	<u>\$ 51,953</u>	<u>\$ 57,859</u>

Table RH-5
SOCALGAS
TEST YEAR 2024
GAS SYSTEM
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Amy Kitson	2TD001	TIMP	103,359	135,136	151,415
Amy Kitson	2TD002	DIMP	45,167	53,005	59,384
Amy Kitson	2TD003	SIMP	16,784	16,659	18,649
Amy Kitson	2TD004	FIMP	-	14,953	16,729
Amy Kitson	2TD005	Gas Safety Enhancement Programs	-	1,656	1,856
		Total	165,310	221,409	248,033
Wallace E. Rawls	2SI001	Gas Operations Training & Development	5,509	6,479	7,224
Wallace E. Rawls	2SI002	Enterprise Asset Management	1,779	4,911	5,502
Wallace E. Rawls	2SI003	Damage Prevention	1,612	675	758
Wallace E. Rawls	2SI004	Emissions Strategy Program	-	-	-
Wallace E. Rawls	2SI005	High Pressure Project Record Closeout	669	1,088	1,212
Wallace E. Rawls	2SI006	GIS Data Asset Integrity	490	607	676
		Total	10,059	13,760	15,373
		Total NSS	175,369	235,169	263,405
Amy Kitson	2200-7000	TIMP Support for SDG&E	1,496	1,591	1,760
Amy Kitson	2200-7001	DIMP Support for SDG&E	624	794	878
Amy Kitson	2200-7002	FIMP Support for SDG&E	-	100	111
Amy Kitson	2200-7003	Gas Safety Enhancement Programs Support for SDG&E	-	14	15
		Total	2,120	2,499	2,765
Wallace E. Rawls	2200-0970	Policy Qa/Qc & Effectiveness	591	809	895
Wallace E. Rawls	2200-0975	Damage Prevention Program Management	29	292	323
Wallace E. Rawls	2200-2023	Field Technologies	376	450	498
Wallace E. Rawls	2200-2144	Gas Systems Staff	168	168	186
Wallace E. Rawls	2200-2344	Operator Qualification	1,880	3,011	3,332
Wallace E. Rawls	2200-2345	Gas Operations Construction & Maintenance Staff	654	654	724
Wallace E. Rawls	2200-2417	Shared Public Awareness Activities	102	547	606
Wallace E. Rawls	2200-2484	Leakage Policy & Technologies	330	429	475
Wallace E. Rawls	2200-2623	Damage Prevention Strategies	1,439	3,466	3,835
		Total	5,569	9,827	10,873
		Total SS	7,689	12,326	13,637
		Total Gas System	\$ 183,058	\$ 247,495	\$ 277,043

Table RH-6
SOCALGAS
TEST YEAR 2024
GAS STORAGE
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Lawrence T. Bittleston	2US000	Underground Storage	4,686	4,888	5,483
Lawrence T. Bittleston	2US001	Aboveground Storage	36,421	42,555	47,549
		Total	41,107	47,443	53,032
		Total NSS	41,107	47,443	53,032
Lawrence T. Bittleston	2200-2629	VP TRANS & STORAGE			
		Total	368	339	375
		Total SS	368	339	375
		Total Gas Storage	\$ 41,475	\$ 47,782	\$ 53,406

Table RH-7
SOCALGAS
TEST YEAR 2024
ENGINEERING
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Maria T. Martinez	2EN000	EAC, Materials Lab, NDE, Materials and Eqp, Compressor, Admn, Applied Tech, MQM	6,218	6,949	7,753
Maria T. Martinez	2EN001	LROW/GIS	3,689	3,931	4,402
Maria T. Martinez	2EN002	NGV, Measurement, Instrument Shop	4,850	4,712	5,259
Maria T. Martinez	2EN003	Aviation Services, RD&D Ops, RD&D Emissions, Plastic Piping Systems	597	720	802
		Total	15,354	16,312	18,216
		Total NSS	15,354	16,312	18,216
Maria T. Martinez	2200-0026	Electrical, Process, Mechanical Engineering, Info Tech, and Instrument & Control	2,199	2,431	2,689
Maria T. Martinez	2200-0300	GE Director, GE/SI Vice President, and Hydrogen	2,608	3,644	4,031
Maria T. Martinez	2200-0309	Measurement and Regulation	2,077	2,310	2,556
Maria T. Martinez	2200-0311	Measurement	1,498	1,413	1,563
Maria T. Martinez	2200-0318	Pipeline Engineering Manager	103	204	225
Maria T. Martinez	2200-0320	Research, Plastics, and Aviation	91	79	87
Maria T. Martinez	2200-0322	Pipeline Engineering Design	3,528	3,137	3,470
Maria T. Martinez	2200-1096	Project Management and Engineering	123	447	494
Maria T. Martinez	2200-1178	Engineering Analysis Center (Chemical)	2,211	2,662	2,946
Maria T. Martinez	2200-2627	Metrology	244	274	303
		Total	14,682	16,599	18,365
		Total SS	14,682	16,599	18,365
		Total Engineering	\$ 30,036	\$ 32,911	\$ 36,581

Table RH-8
SOCALGAS
TEST YEAR 2024
PROCUREMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Martin F. Lazarus	2SP000	Gas Acquisition	5,082	5,247	5,840
		Total	5,082	5,247	5,840
		Total NSS	5,082	5,247	5,840
		Total SS	-	-	-
		Total Procurement	5,082	5,247	5,840

Table RH-9
SOCALGAS
TEST YEAR 2024
CUSTOMER SERVICES
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Daniel J. Rendler	2FC001	Customer Services - Operations	106,123	129,221	143,793
Daniel J. Rendler	2FC002	Customer Services - Supervision	12,006	12,104	13,468
Daniel J. Rendler	2FC003	Customer Services - Support	12,706	14,385	16,004
Daniel J. Rendler	2FC004	Customer Services - Dispatch	14,066	14,091	15,672
Daniel J. Rendler	2FC005	Customer Services - MSA Inspection Program	25,319	25,710	28,598
Daniel J. Rendler	2FC006	Customer Services - Advanced Meter Operations	8,323	14,202	15,890
		Total	178,543	209,713	233,426
Brian C. Prusnek	2IN001	CI-Strategic Communications & Engagement	9,142	11,395	12,742
Brian C. Prusnek	2IN002	CI-Customer Programs & Assistance	2,041	4,108	4,613
Brian C. Prusnek	2IN004	CI - Customer Solutions	10,464	11,674	13,003
		Total	21,647	27,177	30,358
Bernardita M. Sides	20O000	CCC - Operations	24,726	26,828	29,840
Bernardita M. Sides	20O001	CCC - Support	8,676	8,991	10,034
Bernardita M. Sides	20O002	Branch Offices	9,649	12,246	13,642
Bernardita M. Sides	20O003	Billing Services	5,057	5,178	5,761
Bernardita M. Sides	20O004	Credit and Collections	5,035	6,808	7,491
Bernardita M. Sides	20O005	Remittance Processing	18,719	17,681	18,519
Bernardita M. Sides	20O006	Customer Service Other Office Operations and Technology	6,106	6,188	6,892
Bernardita M. Sides	20O007	Measurement Data Ops (MDO)	1,149	1,098	1,222
		Total	79,117	85,018	93,401
Armando Infanzon	2RD000	Clean Fuels Infrastructure Development	8,195	20,400	22,861
Armando Infanzon	2RD001	R-Research Development and Demonstration	18,040	23,249	26,086
Armando Infanzon	2RD002	Clean Energy Innovations Project Management Office	297	1,592	1,771
Armando Infanzon	2RD003	Sustainability	1,930	1,982	2,211
		Total	28,462	47,223	52,930
Evan D. Goldman	2CI000	Customer Services - CIS Replacement Program	1,815	20,247	22,723
		Total	1,815	20,247	22,723
		Total NSS	309,584	389,378	432,838
Daniel J. Rendler	2200-0942	Customer Services - Staff Manager	1,392	1,618	1,790
		Total	1,392	1,618	1,790
Bernardita M. Sides	2200-0355	Payment Processing	3,848	4,058	4,490
Bernardita M. Sides	2200-2247	Manager of Remittance Processing	498	498	551
		Total	4,346	4,556	5,040
		Total SS	5,738	6,173	6,830
		Total Customer Services	\$ 315,322	\$ 395,551	\$ 439,668

Table RH-10
SOCALGAS
TEST YEAR 2024
INFORMATION TECHNOLOGY & CYBERSECURITY
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Tia L. Ballard	2IT001	Non-Shared Operational Applications	4,844	5,959	6,661
Tia L. Ballard	2IT002	Non-Shared Operational IT - Customer Services Field	4,831	4,437	4,960
Tia L. Ballard	2IT004	Non-Shared Operational Infrastructure	8,391	11,891	13,355
Tia L. Ballard	2IT006	Non-Shared Operational Support	364	614	684
Tia L. Ballard	2IT007	IT Applications NSS	-	-	-
Tia L. Ballard	2IT013	Non-Shared Operational Manager, Performance and Organizational	1,614	1,602	1,782
Tia L. Ballard	2IT017	Non-Shared Operational IT - Asset Management	3,965	5,017	5,604
		Total	<u>24,009</u>	<u>29,520</u>	<u>33,047</u>
		Total NSS	<u>24,009</u>	<u>29,520</u>	<u>33,047</u>
Tia L. Ballard	2200-0302	Shared Operational Systems and Technology Gas Ops	6,885	8,665	9,587
Tia L. Ballard	2200-0346	Shared Support	717	845	935
Tia L. Ballard	2200-0619	Shared Operational Infrastructure	6,896	5,292	5,856
Tia L. Ballard	2200-1220	Shared Operational Support	3,013	1,604	1,774
Tia L. Ballard	2200-2089	Shared Operational Applications	1,887	2,078	2,299
Tia L. Ballard	2200-2272	Shared Applications	1,617	5,009	5,542
Tia L. Ballard	2200-2453	Shared Infrastructure	2,372	655	724
Tia L. Ballard	2200-2494	Shared Operational Advance Analytics and Innovation	2,314	3,115	3,447
		Total	<u>25,701</u>	<u>27,263</u>	<u>30,164</u>
Lance R. Mueller	2200-0430	Shared Cybersecurity	3,850	3,970	4,393
		Total	<u>3,850</u>	<u>3,970</u>	<u>4,393</u>
		Total SS	<u>29,551</u>	<u>31,233</u>	<u>34,556</u>
		Total Information Technology & Cybersecurity	<u><u>53,560</u></u>	<u><u>60,753</u></u>	<u><u>67,603</u></u>

Table RH-11
SOCALGAS
TEST YEAR 2024
SUPPORT SERVICES
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Albert J. Garcia	2EV000	Environmental	7,230	9,126	10,184
Albert J. Garcia	2EV001	RNERBA-ENV FEES-REFUNDABLE	16,439	16,685	18,728
		Total	23,669	25,811	28,911
Joseph Chow	2SS001	Inventory And Logistics	17,720	17,720	19,813
Joseph Chow	2SS002	Fabrication & Tool Repair	2,592	2,592	2,898
Joseph Chow	2SS003	Procurement	2,413	3,288	3,663
Joseph Chow	2SS004	Office Services	2,166	2,166	2,433
Joseph Chow	2SS005	Supplier Diversity	928	928	1,036
Joseph Chow	2SS006	VP SUPPLY MANAGEMENT & LOGISTICS	697	568	633
Joseph Chow	2SS007	Supply Chain & Support Services Pmo	3,601	3,761	4,206
		Total	30,117	31,023	34,683
Michael S. Franco	2RF001	Director	926	482	538
Michael S. Franco	2RF002	Maintenance Operations	27,641	27,912	31,253
Michael S. Franco	2RF003	Fleet Management	28,128	38,097	42,765
Michael S. Franco	2RF004	Zero Emission Vehicles & Renewable Natural Gas Vehicles	120	13,383	15,033
Michael S. Franco	2RF005	Telematics Service Fees	-	2,635	2,960
		Total	56,815	82,509	92,549
Brenton K. Guy	2RE001	Scg Rents	2,290	2,502	2,502
Brenton K. Guy	2RE002	Scg Real Estate	547	600	670
Brenton K. Guy	2RE004	Facility Operations	24,564	24,269	27,199
		Total	27,401	27,371	30,372
		Total NSS	138,002	166,714	186,515
Joseph Chow	2200-0620	Procurement	1,838	1,987	2,199
Joseph Chow	2200-2437	Procurement	2,480	2,479	2,743
		Total	4,318	4,467	4,942
Brenton K. Guy	2200-0618	GCT RENTS	16,794	17,486	17,345
Brenton K. Guy	2200-0696	Facilities - Monterey Park Mgr	2,203	2,500	2,766
Brenton K. Guy	2200-0735	FACILITIES GCT	1,205	1,261	1,395
Brenton K. Guy	2200-0766	Facilities Mgr - Pico Rivera	-	409	453
Brenton K. Guy	2200-2284	SCG MICROWAVE RENTS	2,061	2,269	2,274
		Total	22,263	23,925	24,233
		Total SS	26,581	28,392	29,175
		Total Support Services	\$ 164,583	\$ 195,106	\$ 215,690

Table RH-12
SOCALGAS
TEST YEAR 2024
ADMINISTRATIVE AND GENERAL
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Sara P. Mijares	2AG001	Innovation Support	83	309	344
Sara P. Mijares	2AG002	Accounting Operations	4,495	4,837	5,384
Sara P. Mijares	2AG003	Financial Systems And Innovation	1,551	1,793	1,994
Sara P. Mijares	2AG004	Finance	2,049	2,247	2,499
Sara P. Mijares	2AG005	Financial & Operational Planning	5,526	5,936	6,604
Sara P. Mijares	2AG006	Business Strategy & Energy Policy	2,825	4,814	5,366
Sara P. Mijares	2AG007	Legal	8,379	8,743	9,727
Sara P. Mijares	2AG008	Regulatory Tariffs & Info	833	1,015	1,130
Sara P. Mijares	2AG010	Claims Payments And Recovery	5,650	8,467	9,511
Sara P. Mijares	2AG011	External Affairs	2,143	2,454	2,733
Sara P. Mijares	2AG013	Controller & Cfo	379	616	686
		Total	33,913	41,231	45,979
Debbie S. Robinson	2CP000	Compensation - Variable Pay (Grc Use Only)	107,480	115,021	127,833
Debbie S. Robinson	2PB000	Health Benefits - Medical	137,211	183,881	183,881
		Total	244,691	298,902	311,714
Abigail M. Nishimoto	2HR001	Executive Offices	4,005	4,005	4,489
Abigail M. Nishimoto	2HR003	Scg Director Perf & Orgnl Strategy	1,207	1,547	1,721
Abigail M. Nishimoto	2HR004	Scg Director Hr Services	10,833	12,171	13,561
Abigail M. Nishimoto	2HR005	Scg Director Labor Relations & Wellness	3,047	3,383	3,771
Abigail M. Nishimoto	2HR006	Workers Comp And Long Term Disability	21,847	23,475	26,369
Abigail M. Nishimoto	2HR007	Scg Director Org Effectiveness	2,987	3,142	3,501
Abigail M. Nishimoto	2HR008	Scg Diversity, Equity And Inclusion Director	638	876	977
		Total	44,564	48,599	54,390
Peter H. Andersen	2PN000	Employee Pension	150,465	170,718	170,718
		Total	150,465	170,718	170,718
Frederick R. Cooper	2SE000	Secc Outside Services Employed - F923.1	72,492	73,102	73,102
		Total	72,492	73,102	73,102
Dennis J. Gaughan	2SN000	Secc Property Insurance Non-Nuclear - 924.0	65,311	83,239	83,239
		Total	65,311	83,239	83,239
Neena N. Master	2SM000	Safety Management Systems	963	2,348	2,629
Neena N. Master	2SM001	Emergency Services	1,844	2,865	3,190
Neena N. Master	2SM002	Continuous Improvement	1,041	1,623	1,806
Neena N. Master	2SM003	Safety Management	3,731	6,437	7,195
Neena N. Master	2SM004	Strategy	621	1,109	1,235
Neena N. Master	2SM005	Technology & Analytics	1,339	2,181	2,435
Neena N. Master	2SM006	Risk Management	3,851	4,687	5,237
		Total	13,390	21,250	23,726
		Total NSS	624,826	737,041	762,868
Sara P. Mijares	2200-2075	Regulatory Case Management	1,002	1,081	1,196
Sara P. Mijares	2200-2095	Claims Management	1,460	1,639	1,813
Sara P. Mijares	2200-2305	Director Of Regulatory Affairs	431	321	355
Sara P. Mijares	2200-2307	Gas Rates And Analysis	249	442	488
Sara P. Mijares	2200-2308	Gas Demand Forecasting And Economic Analysis	868	964	1,067
Sara P. Mijares	2200-2374	Grc And Revenue Requirements	519	455	503
Sara P. Mijares	2200-2401	Regulatory Affairs Strategy Manager	124	156	172
Sara P. Mijares	2200-2462	Grc And Revenue Requirements	496	637	705
Sara P. Mijares	2200-2544	Grc And Revenue Requirements	300	252	279
		Total	5,449	5,947	6,579
Abigail M. Nishimoto	2200-2397	Ecs System Reporting	324	324	359
		Total	324	324	359
Neena N. Master	2200-2409	Compliance Assurance	399	530	587
Neena N. Master	2200-2473	Pipeline Safety & Compliance	882	1,010	1,118
Neena N. Master	2200-2551	Pipeline Safety Oversight	627	845	935
		Total	1,908	2,386	2,639
		Total SS	7,681	8,656	9,577
		Total A&G	\$ 632,507	\$ 745,697	\$ 772,445

Table RH-13
SOCALGAS
TEST YEAR 2024
PIPELINE SAFETY ENHANCEMENT PROGRAM
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
William G.	2PS000	PSEP P2A Hydrotests	64,474	54,214	60,850
		Total	64,474	54,214	60,850
		Total NSS	64,474	54,214	60,850
		Total SS	-	-	-
		Total PSEP	\$ 64,474	\$ 54,214	\$ 60,850

Table RH-14
SOCALGAS
Working Cash Adjustment to Rate Base (Net Working Cash Requirement)
(\$ in Thousands)

Line No.	Description	2021 Recorded			2024 Proposed		
		Expenses	Average No. of Days Lag	Dollar-Days Lag	Expenses	Average No. of Days Lag	Dollar-Days Lag
1	Commodities - Gas	1,529,423	42.00	64,235,761	1,316,738	42.00	55,302,976
2	Payroll Expense	665,218	13.20	8,784,140			
3	F. I. C. A	49,698	12.46	619,320			
4	Federal/State Unemployment Insurance	1,248	76.05	94,888			
5	Incentive Compensation Plan	60,941	252.00	15,357,194			
6	Employee Benefits	302,180	21.47	6,487,795			
7	Goods & Services	836,046	34.95	29,219,753			
8	Corporate Charges	156,469	20.89	3,267,870			
9	Real Estate Rental	24,383	(19.90)	(485,214)			
10	Materials Issued from Stores	20,296	0.00	0			
11	Property/Ad Valorem/Franchise Taxes	364,366	79.47	28,956,182			
12	Federal Income Taxes - Current	165,278	96.86	16,008,859			
13	State Income Taxes - Current	61,805	92.83	5,737,397			
14	Income Taxes Deferred	(4,261)	0.00	0			
15	Depreciation Provision	702,956	0.00	0			
16	Amortization of Insurance Premiums	61,650	0.00	0			
17	Sub-total	3,468,274	32.88	114,048,184	4,737,099	32.88	155,771,299
18	Total Expenses Incl. Commodities	4,997,697	35.67	178,283,945	6,053,836	34.87	211,074,276
19	Revenue Lag Days		46.93			46.93	
20	Expense Lag Days (Line 18, Dollar-Days Lag / Expenses)		<u>35.67</u>			<u>34.87</u>	
21	Excess Lag Days (Line 19 - Line 20)		11.26			12.06	
22	Total Expenses Incl. Commodities (Line 18 Expenses)		<u>4,997,697</u>			<u>6,053,836</u>	
23	Lead/Lag Working Capital (Line 21 * Line 22 / 365)		154,145			200,105	
24	Operational Cash Requirement		154,277			170,692	
25	Working Capital Not Supplied by Investors		<u>(182,529)</u>			<u>(201,951)</u>	
26	Working Cash Adjustment to Rate Base (Line 23 to Line 25)		<u>125,893</u>			<u>168,847</u>	

Table RH-15
SOCALGAS
Test Year 2024
Net-to-Gross Multiplier

Line No.	Description	Test Year 2024		
		Uncollectible and Franchise Fee Factor	State & Federal Tax Factor	Net-to-Gross Multiplier
1	Revenues	1.000000	1.000000	1.000000
2	Uncollectible Tax Rate	0.003100	0.000000	0.003100
3	Uncollectible Amount Applied	1.000000	1.000000	1.000000
4	Less: Uncollectible (Line 2 * Line 3)	0.003100	0.000000	0.003100
5	Subtotal (Line 3 - Line 4)	0.996900	1.000000	0.996900
6	Franchise Fees Tax Rate	0.012259	0.000000	0.012259
7	Franchise Fees Amount Applied (Line 5)	0.996900	1.000000	0.996900
8	Less: Franchise Fees (Line 6 * Line 7)	0.012221	0.000000	0.012221
9	Subtotal (Line 7 - Line 8)	0.984679	1.000000	0.984679
10	S.I.T. Rate		0.088400	0.088400
11	S.I.T. Amount Applied (Line 9)		1.000000	0.984679
12	Less: S.I.T. (Line 10 * Line 11)		0.088400	0.087046
13	Subtotal (Line 11 - Line 12)		0.911600	0.897633
14	F.I.T. Rate		0.210000	0.210000
15	F.I.T. Amount Applied (Line 13)		0.911600	0.897633
16	Less: F.I.T. (Line 14 * Line 15)		0.191436	0.188503
17	Net Operating Revenues (Line 15 - Line 16)		0.720164	0.709130
18	Uncollectible and Franchise Fee Factor (1 / Line 9)	1.015559		
19	State & Federal Tax Factor (1 / Line 17)		1.388573	
20	N-T-G Multiplier (1 / Line 17)			1.410178

Attachment B
SDG&E Summary of Earnings Tables

Table RH-1
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
COMBINED SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2024	2024
		Present Rates (2024\$)	Proposed Rates (2024\$)
1	Base Margin	2,516,071	2,970,402
2	Miscellaneous Revenues	17,471	36,762
3	Revenue Requirement	2,533,542	3,007,163
<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	187,615	187,615
5	Wildfire Mitigation & Vegetation Management	184,111	184,111
6	Gas System	13,669	13,669
7	Gas Transmission	5,501	5,501
8	Generation	40,809	40,809
9	Procurement	9,376	9,376
10	Customer Services	102,727	102,727
11	Information Technology & Cybersecurity	126,795	126,795
12	Support Services	121,646	121,646
13	Administrative and General	689,327	689,327
14	Subtotal (2021\$)	1,481,575	1,481,575
15	Shared Services Adjustments	(25,522)	(25,522)
16	Reassignments	(240,746)	(240,746)
17	FERC Transmission Costs	(116,622)	(116,622)
18	Escalation	75,450	75,450
19	Uncollectibles	5,510	6,505
20	Franchise Fees	80,006	93,859
21	Total O&M (2024\$)	1,259,653	1,274,500
22	Depreciation & Amortization	766,883	766,883
23	Taxes on Income	16,254	153,091
24	Taxes Other Than on Income	172,224	172,224
25	Total Operating Expenses	2,215,013	2,366,698
26	Return	318,529	640,466
27	Rate Base	8,908,940	8,920,137
28	Rate of Return	3.58%	7.18%

Table RH-2
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
ELECTRIC SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2024	
		Present Rates (2024\$)	Proposed Rates (2024\$)
1	Base Margin	\$ 2,000,658	\$ 2,318,046
2	Miscellaneous Revenues	14,635	30,385
3	Revenue Requirement	\$ 2,015,293	\$ 2,348,431
<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	144,296	144,296
5	Wildfire Mitigation & Vegetation Management	180,278	180,278
6	Gas System	418	418
7	Gas Transmission	-	-
8	Generation	40,809	40,809
9	Procurement	9,376	9,376
10	Customer Services	63,627	63,627
11	Information Technology & Cybersecurity	92,738	92,738
12	Support Services	94,573	94,573
13	Administrative and General	578,058	578,058
14	Subtotal (2021\$)	1,204,173	1,204,173
15	Shared Services Adjustments	(29,711)	(29,711)
16	Reassignments	(187,151)	(187,151)
17	FERC Transmission Costs	(116,622)	(116,622)
18	Escalation	56,483	56,483
19	Uncollectibles (0.219%)	4,381	5,077
20	Franchise Fees (3.4573%)	69,169	80,142
21	Total O&M (2024\$)	1,000,723	1,012,391
22	Depreciation & Amortization	611,594	611,594
23	Taxes on Income	22,309	118,191
24	Taxes Other Than on Income	129,790	129,790
25	Total Operating Expenses	\$ 1,764,416	\$ 1,871,966
26	Return	250,877	476,466
27	Rate Base	6,627,758	6,636,012
28	Rate of Return	3.79%	7.18%

Table RH-3
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
ELECTRIC DISTRIBUTION SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2024 Present Rates (2024\$)	2024 Proposed Rates (2024\$)
1	Base Margin	\$ 1,785,563	\$ 2,079,209
2	Miscellaneous Revenues	14,635	30,385
3	Revenue Requirement	\$ 1,800,198	\$ 2,109,594
<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	143,321	143,321
5	Wildfire Mitigation & Vegetation Management	180,278	180,278
6	Gas System	416	416
7	Gas Transmission	-	-
8	Generation	-	-
9	Procurement	-	-
10	Customer Services	63,452	63,452
11	Information Technology & Cybersecurity	88,908	88,908
12	Support Services	90,161	90,161
13	Administrative and General	548,794	548,794
14	Subtotal (2021\$)	1,115,331	1,115,331
15	Shared Services Adjustments	(28,255)	(28,255)
16	Reassignments	(180,657)	(180,657)
17	FERC Transmission Costs	(116,622)	(116,622)
18	Escalation	48,738	48,738
19	Uncollectibles	3,906	4,554
20	Franchise Fees	61,657	71,885
21	Total O&M (2024\$)	904,098	914,973
22	Depreciation & Amortization	540,499	540,499
23	Taxes on Income	11,542	101,227
24	Taxes Other Than on Income	118,032	118,032
25	Total Operating Expenses	\$ 1,574,172	\$ 1,674,732
26	Return	226,026	434,863
27	Rate Base	\$ 6,048,953	\$ 6,056,583
28	Rate of Return	3.74%	7.18%

Table RH-4
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
GENERATION SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2024 Present Rates (2024\$)	2024 Proposed Rates (2024\$)
1	Base Margin	\$ 215,095	\$ 238,837
2	Miscellaneous Revenues	-	-
3	Revenue Requirement	\$ 215,095	\$ 238,837
<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	975	975
5	Wildfire Mitigation & Vegetation Management	-	-
6	Gas System	1	1
7	Gas Transmission	-	-
8	Generation	40,809	40,809
9	Procurement	9,376	9,376
10	Customer Services	175	175
11	Information Technology & Cybersecurity	3,831	3,831
12	Support Services	4,411	4,411
13	Administrative and General	29,264	29,264
14	Subtotal (2021\$)	88,842	88,842
15	Shared Services Adjustments	(1,455)	(1,455)
16	Reassignments	(6,495)	(6,495)
17	FERC Transmission Costs	-	-
18	Escalation	7,745	7,745
19	Uncollectibles	476	523
20	Franchise Fees	7,512	8,257
21	Total O&M (2024\$)	96,625	97,418
22	Depreciation & Amortization	71,095	71,095
23	Taxes on Income	10,767	16,964
24	Taxes Other Than on Income	11,758	11,758
25	Total Operating Expenses	\$ 190,244	\$ 197,234
26	Return	24,851	41,603
27	Rate Base	\$ 578,806	\$ 579,429
28	Rate of Return	4.29%	7.18%

Table RH-5
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
GAS SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	2024	2024
		Present Rates (2024\$)	Proposed Rates (2024\$)
1	Base Margin	\$ 515,413	\$ 652,356
2	Miscellaneous Revenues	2,836	6,376
3	Revenue Requirement	\$ 518,249	\$ 658,732
<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	43,319	43,319
5	Wildfire Mitigation & Vegetation Management	3,833	3,833
6	Gas System	13,251	13,251
7	Gas Transmission	5,501	5,501
8	Generation	-	-
9	Procurement	-	-
10	Customer Services	39,100	39,100
11	Information Technology & Cybersecurity	34,056	34,056
12	Support Services	27,073	27,073
13	Administrative and General	111,268	111,268
14	Subtotal (2021\$)	277,402	277,402
15	Shared Services Adjustments	4,189	4,189
16	Reassignments	(53,594)	(53,594)
17	FERC Transmission Costs		
18	Escalation	18,967	18,967
19	Uncollectibles (0.219%)	1,129	1,429
20	Franchise Fees (2.1027%)	10,838	13,717
21	Total O&M (2024\$)	258,930	262,109
22	Depreciation & Amortization	155,289	155,289
23	Taxes on Income	(6,055)	34,900
24	Taxes Other Than on Income	42,434	42,434
25	Total Operating Expenses	\$ 450,597	\$ 494,732
26	Return	67,652	164,000
27	Rate Base	2,281,181	2,284,125
28	Rate of Return	2.97%	7.18%

Table RH-6
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024

(Thousands of Dollars)

Line No.	Description	2024	2024	2024
		Non-Shared Services Proposed Rates (2021\$)	Shared Services Proposed Rates (2021\$)	Total Proposed Rates (2021\$)
1	Base Margin			
2	Miscellaneous Revenues			
3	Revenue Requirement			
	<u>OPERATING & MAINTENANCE EXPENSES</u>			
4	Distribution	187,615	-	187,615
5	Wildfire Mitigation & Vegetation Management	184,111	-	184,111
6	Gas System	13,669	-	13,669
7	Gas Transmission	5,501	-	5,501
8	Generation	40,809	-	40,809
9	Procurement	9,376	-	9,376
10	Customer Services	102,727	-	102,727
11	Information Technology & Cybersecurity	27,132	99,663	126,795
12	Support Services	93,443	28,203	121,646
13	Administrative and General	674,350	14,977	689,327
14	Subtotal (2021\$)	1,338,733	142,842	1,481,575
A	Shared Services Billed Out	0	(61,071)	(61,071)
B	Shared Services Billed In	0	20,146	20,146
C	Shared Services Overhead Credit	0	(25,827)	(25,827)
D	Shared Services Billed In Overheads	0	15,700	15,700
E	Corporate Reallocation	2,620	-	2,620
F	Subtotal	2,620	(51,053)	(48,433)
G	Shared Asset Expense	69,943	-	69,943
H	Billed Capital Overhead Credit	0	(47,032)	(47,032)
I	SOP 98 Expense	-	0	-
15	Total Shared Service Adjustments	72,563	(98,085)	(25,522)
16	Total	1,411,296	44,757	1,456,053

Table RH-7
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
DISTRIBUTION COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Tyson J. Swetek	1ED001	Reliability and Capacity	2,312	2,461	2,786
Tyson J. Swetek	1ED002	Construction Management	4,056	4,043	4,611
Tyson J. Swetek	1ED003	Electric System Operations	31,073	41,948	47,757
Tyson J. Swetek	1ED005	ET&D: Operations Services	2,235	2,179	2,461
Tyson J. Swetek	1ED006	ET&D: Substation C&O	10,362	9,516	10,773
Tyson J. Swetek	1ED007	Distribution Design and Project Management	820	1,305	1,486
Tyson J. Swetek	1ED008	Electric Regional Operations	35,359	39,666	44,884
Tyson J. Swetek	1ED009	Skills & Compliance Training	2,839	3,483	3,962
Tyson J. Swetek	1ED010	Service Order Team (SOT)	4,061	4,069	4,635
Tyson J. Swetek	1ED012	Electric Engineering	2,085	2,192	2,493
Tyson J. Swetek	1ED013	Troubleshooting	9,634	9,634	10,874
Tyson J. Swetek	1ED014	Portfolio & Project Management	487	512	583
Tyson J. Swetek	1ED015	Compliance Management	3,061	7,274	8,297
Tyson J. Swetek	1ED016	Officer	1,286	1,286	1,451
Tyson J. Swetek	1ED022	Regional Public Affairs	1,160	1,388	1,566
		Total	110,830	130,956	148,618
Jennifer L. Reynolds	1CT001	CLEAN TRANSPORTATION - NSS	3,300	4,831	5,489
		Total	3,300	4,831	5,489
Fernando Valero	1DD001	Hydrogen Strategy and Implementation	616	1,010	1,140
Fernando Valero	1DD002	Advanced Clean Technology	1,220	1,376	1,553
Fernando Valero	1DD003	Innovation Technology Development	-	5,000	5,699
Fernando Valero	1DD004	Sustainable Communities	180	282	322
Fernando Valero	1DD005	Distributed Energy Resource Engineering	1,878	2,316	2,636
		Total	3,894	9,984	11,350
L. Patrick Kinsella	1GD000	Other Services	69	90	102
L. Patrick Kinsella	1GD001	Leak Survey	2,068	2,068	2,330
L. Patrick Kinsella	1GD002	R-Locate & Mark	7,115	10,096	11,386
L. Patrick Kinsella	1GD003	Main Maintenance	5,009	5,823	6,558
L. Patrick Kinsella	1GD004	Service Maintenance	3,294	4,116	4,637
L. Patrick Kinsella	1GD005	Tools	1,708	1,667	1,891
L. Patrick Kinsella	1GD006	Electric Support	515	495	561
L. Patrick Kinsella	1GD007	Measurement & Regulation	4,638	5,153	5,801
L. Patrick Kinsella	1GD008	Cathodic Protection	2,050	1,834	2,067
L. Patrick Kinsella	1GD009	Asset Management	1,077	1,374	1,548
L. Patrick Kinsella	1GD010	Operations Management, Supervision & Training	9,003	9,128	10,288
		Total	36,546	41,844	47,169
		Total NSS	154,570	187,615	212,626
		Total	-	-	-
		Total SS	-	-	-
		Total Distribution	\$ 154,570	\$ 187,615	\$ 212,626

Table RH-8
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
DISTRIBUTION ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Tyson J. Swetek	1ED001	Reliability and Capacity	2,312	2,461	2,786
Tyson J. Swetek	1ED002	Construction Management	3,802	3,790	4,327
Tyson J. Swetek	1ED003	Electric System Operations	27,208	36,689	41,853
Tyson J. Swetek	1ED005	ET&D: Operations Services	1,737	1,693	1,913
Tyson J. Swetek	1ED006	ET&D: Substation C&O	10,203	9,380	10,620
Tyson J. Swetek	1ED007	Distribution Design and Project Management	792	1,260	1,435
Tyson J. Swetek	1ED008	Electric Regional Operations	33,067	37,095	41,989
Tyson J. Swetek	1ED009	Skills & Compliance Training	2,767	3,398	3,867
Tyson J. Swetek	1ED010	Service Order Team (SOT)	4,061	4,069	4,635
Tyson J. Swetek	1ED012	Electric Engineering	1,915	2,014	2,293
Tyson J. Swetek	1ED013	Troubleshooting	9,634	9,634	10,874
Tyson J. Swetek	1ED014	Portfolio & Project Management	428	449	512
Tyson J. Swetek	1ED015	Compliance Management	3,061	7,274	8,297
Tyson J. Swetek	1ED016	Officer	961	961	1,084
Tyson J. Swetek	1ED022	Regional Public Affairs	879	1,052	1,187
		Total	102,826	121,219	137,674
Jennifer L. Reynolds	1CT001	CLEAN TRANSPORTATION - NSS	3,300	4,831	5,489
		Total	3,300	4,831	5,489
Fernando Valero	1DD001	Hydrogen Strategy and Implementation	616	1,010	1,140
Fernando Valero	1DD002	Advanced Clean Technology	1,220	1,376	1,553
Fernando Valero	1DD003	Innovation Technology Development	-	5,000	5,699
Fernando Valero	1DD004	Sustainable Communities	180	282	322
Fernando Valero	1DD005	Distributed Energy Resource Engineering	1,878	2,316	2,636
		Total	3,894	9,984	11,350
L. Patrick Kinsella	1GD000	Other Services	45	59	66
L. Patrick Kinsella	1GD001	Leak Survey	-	-	-
L. Patrick Kinsella	1GD002	R-Locate & Mark	3,365	4,775	5,390
L. Patrick Kinsella	1GD003	Main Maintenance	-	-	-
L. Patrick Kinsella	1GD004	Service Maintenance	-	-	-
L. Patrick Kinsella	1GD005	Tools	1,211	1,182	1,346
L. Patrick Kinsella	1GD006	Electric Support	493	474	537
L. Patrick Kinsella	1GD007	Measurement & Regulation	-	-	-
L. Patrick Kinsella	1GD008	Cathodic Protection	-	-	-
L. Patrick Kinsella	1GD009	Asset Management	-	-	-
L. Patrick Kinsella	1GD010	Operations Management, Supervision & Training	1,749	1,773	2,005
		Total	6,863	8,263	9,345
		Total NSS	116,883	144,296	163,859
		Total	-	-	-
		Total SS	-	-	-
		Total Distribution Electric Department	\$ 116,883	\$ 144,296	\$ 163,859

Table RH-9
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
DISTRIBUTION ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Tyson J. Swetek	1ED001	Reliability and Capacity	2,312	2,461	2,786
Tyson J. Swetek	1ED002	Construction Management	3,782	3,770	4,304
Tyson J. Swetek	1ED003	Electric System Operations	26,856	36,211	41,307
Tyson J. Swetek	1ED005	ET&D: Operations Services	1,733	1,690	1,910
Tyson J. Swetek	1ED006	ET&D: Substation C&O	10,202	9,379	10,619
Tyson J. Swetek	1ED007	Distribution Design and Project Management	788	1,254	1,428
Tyson J. Swetek	1ED008	Electric Regional Operations	32,835	36,835	41,695
Tyson J. Swetek	1ED009	Skills & Compliance Training	2,767	3,398	3,866
Tyson J. Swetek	1ED010	Service Order Team (SOT)	4,061	4,069	4,635
Tyson J. Swetek	1ED012	Electric Engineering	1,901	1,999	2,276
Tyson J. Swetek	1ED013	Troubleshooting	9,634	9,634	10,874
Tyson J. Swetek	1ED014	Portfolio & Project Management	420	442	503
Tyson J. Swetek	1ED015	Compliance Management	3,061	7,274	8,297
Tyson J. Swetek	1ED016	Officer	914	914	1,032
Tyson J. Swetek	1ED022	Regional Public Affairs	840	1,005	1,134
		Total	102,108	120,334	136,668
Jennifer L. Reynolds	1CT001	CLEAN TRANSPORTATION - NSS	3,300	4,831	5,489
		Total	3,300	4,831	5,489
Fernando Valero	1DD001	Hydrogen Strategy and Implementation	616	1,010	1,140
Fernando Valero	1DD002	Advanced Clean Technology	1,220	1,376	1,553
Fernando Valero	1DD003	Innovation Technology Development	-	5,000	5,699
Fernando Valero	1DD004	Sustainable Communities	180	282	322
Fernando Valero	1DD005	Distributed Energy Resource Engineering	1,878	2,316	2,636
		Total	3,894	9,984	11,350
L. Patrick Kinsella	1GD000	Other Services	45	59	66
L. Patrick Kinsella	1GD001	Leak Survey	-	-	-
L. Patrick Kinsella	1GD002	R-Locate & Mark	3,365	4,775	5,390
L. Patrick Kinsella	1GD003	Main Maintenance	-	-	-
L. Patrick Kinsella	1GD004	Service Maintenance	-	-	-
L. Patrick Kinsella	1GD005	Tools	1,208	1,179	1,343
L. Patrick Kinsella	1GD006	Electric Support	491	472	535
L. Patrick Kinsella	1GD007	Measurement & Regulation	-	-	-
L. Patrick Kinsella	1GD008	Cathodic Protection	-	-	-
L. Patrick Kinsella	1GD009	Asset Management	-	-	-
L. Patrick Kinsella	1GD010	Operations Management, Supervision & Training	1,664	1,687	1,909
		Total	6,773	8,172	9,243
		Total NSS	116,075	143,321	162,751
		Total	-	-	-
		Total SS	-	-	-
		Total Distribution Electric Distribution	\$ 116,075	\$ 143,321	\$ 162,751

Table RH-10
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
DISTRIBUTION GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Tyson J. Swetek	1ED001	Reliability and Capacity	-	-	-
Tyson J. Swetek	1ED002	Construction Management	20	20	23
Tyson J. Swetek	1ED003	Electric System Operations	351	478	545
Tyson J. Swetek	1ED005	ET&D: Operations Services	3	3	4
Tyson J. Swetek	1ED006	ET&D: Substation C&O	1	1	1
Tyson J. Swetek	1ED007	Distribution Design and Project Management	4	6	7
Tyson J. Swetek	1ED008	Electric Regional Operations	232	260	294
Tyson J. Swetek	1ED009	Skills & Compliance Training	0	1	1
Tyson J. Swetek	1ED010	Service Order Team (SOT)	-	-	-
Tyson J. Swetek	1ED012	Electric Engineering	14	15	17
Tyson J. Swetek	1ED013	Troubleshooting	-	-	-
Tyson J. Swetek	1ED014	Portfolio & Project Management	7	8	9
Tyson J. Swetek	1ED015	Compliance Management	-	-	-
Tyson J. Swetek	1ED016	Officer	46	46	52
Tyson J. Swetek	1ED022	Regional Public Affairs	39	46	52
		Total	719	885	1,006
Jennifer L. Reynolds	1CT001	CLEAN TRANSPORTATION - NSS	-	-	-
		Total	-	-	-
Fernando Valero	1DD001	Hydrogen Strategy and Implementation	-	-	-
Fernando Valero	1DD002	Advanced Clean Technology	-	-	-
Fernando Valero	1DD003	Innovation Technology Development	-	-	-
Fernando Valero	1DD004	Sustainable Communities	-	-	-
Fernando Valero	1DD005	Distributed Energy Resource Engineering	-	-	-
		Total	-	-	-
L. Patrick Kinsella	1GD000	Other Services	-	-	-
L. Patrick Kinsella	1GD001	Leak Survey	-	-	-
L. Patrick Kinsella	1GD002	R-Locate & Mark	-	-	-
L. Patrick Kinsella	1GD003	Main Maintenance	-	-	-
L. Patrick Kinsella	1GD004	Service Maintenance	-	-	-
L. Patrick Kinsella	1GD005	Tools	3	3	4
L. Patrick Kinsella	1GD006	Electric Support	2	2	2
L. Patrick Kinsella	1GD007	Measurement & Regulation	-	-	-
L. Patrick Kinsella	1GD008	Cathodic Protection	-	-	-
L. Patrick Kinsella	1GD009	Asset Management	-	-	-
L. Patrick Kinsella	1GD010	Operations Management, Supervision & Training	84	85	97
		Total	89	90	102
		Total NSS	808	975	1,108
		Total	-	-	-
		Total SS	-	-	-
		Total Distribution Generation	\$ 808	\$ 975	\$ 1,108

Table RH-11
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
DISTRIBUTION GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Tyson J. Swetek	1ED001	Reliability and Capacity	-	-	-
Tyson J. Swetek	1ED002	Construction Management	254	253	284
Tyson J. Swetek	1ED003	Electric System Operations	3,865	5,259	5,904
Tyson J. Swetek	1ED005	ET&D: Operations Services	498	486	547
Tyson J. Swetek	1ED006	ET&D: Substation C&O	159	136	153
Tyson J. Swetek	1ED007	Distribution Design and Project Management	28	45	50
Tyson J. Swetek	1ED008	Electric Regional Operations	2,292	2,571	2,895
Tyson J. Swetek	1ED009	Skills & Compliance Training	72	85	95
Tyson J. Swetek	1ED010	Service Order Team (SOT)	-	-	-
Tyson J. Swetek	1ED012	Electric Engineering	170	178	200
Tyson J. Swetek	1ED013	Troubleshooting	-	-	-
Tyson J. Swetek	1ED014	Portfolio & Project Management	59	63	70
Tyson J. Swetek	1ED015	Compliance Management	-	-	-
Tyson J. Swetek	1ED016	Officer	325	325	367
Tyson J. Swetek	1ED022	Regional Public Affairs	281	336	379
		Total	8,004	9,737	10,944
Jennifer L. Reynolds	1CT001	CLEAN TRANSPORTATION - NSS	-	-	-
		Total	-	-	-
Fernando Valero	1DD001	Hydrogen Strategy and Implementation	-	-	-
Fernando Valero	1DD002	Advanced Clean Technology	-	-	-
Fernando Valero	1DD003	Innovation Technology Development	-	-	-
Fernando Valero	1DD004	Sustainable Communities	-	-	-
Fernando Valero	1DD005	Distributed Energy Resource Engineering	-	-	-
		Total	-	-	-
L. Patrick Kinsella	1GD000	Other Services	24	32	35
L. Patrick Kinsella	1GD001	Leak Survey	2,068	2,068	2,330
L. Patrick Kinsella	1GD002	R-Locate & Mark	3,750	5,321	5,996
L. Patrick Kinsella	1GD003	Main Maintenance	5,009	5,823	6,558
L. Patrick Kinsella	1GD004	Service Maintenance	3,294	4,116	4,637
L. Patrick Kinsella	1GD005	Tools	497	485	545
L. Patrick Kinsella	1GD006	Electric Support	22	21	24
L. Patrick Kinsella	1GD007	Measurement & Regulation	4,638	5,153	5,801
L. Patrick Kinsella	1GD008	Cathodic Protection	2,050	1,834	2,067
L. Patrick Kinsella	1GD009	Asset Management	1,077	1,374	1,548
L. Patrick Kinsella	1GD010	Operations Management, Supervision & Training	7,254	7,355	8,282
		Total	29,683	33,581	37,823
		Total NSS	37,687	43,319	48,767
		Total	-	-	-
		Total SS	-	-	-
		Total Distribution Gas	\$ 37,687	\$ 43,319	\$ 48,767

Table RH-12
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
WILDFIRE MITIGATION & VEGETATION MANAGEMENT COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Jonathan Woldemariam	1WM001	Emergency Planning & Preparedness	-	16,236	18,472
Jonathan Woldemariam	1WM002	Situational Awareness and Forecasting	-	3,877	4,411
Jonathan Woldemariam	1WM003	Grid Design & System Hardening	-	25,398	29,007
Jonathan Woldemariam	1WM004	Asset Management & Inspections	-	15,375	17,548
Jonathan Woldemariam	1WM005	Vegetation Mgmt & Insp	62,560	85,080	86,378
Jonathan Woldemariam	1WM006	Grid Operations & Operating Protocols	-	14,769	16,816
Jonathan Woldemariam	1WM007	Resource Allocation Methodology	-	11,811	13,411
Jonathan Woldemariam	1WM008	Stakeholder Cooperation & Community Engagement	-	11,565	13,167
		Total	62,560	184,111	199,210
		Total NSS	62,560	184,111	199,210
		Total	-	-	-
		Total SS	-	-	-
		Total Wildfire & Veg Mgmt Combined	<u>\$ 62,560</u>	<u>\$ 184,111</u>	<u>\$ 199,210</u>

Table RH-13
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
WILDFIRE MITIGATION & VEGETATION MANAGEMENT ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Jonathan Woldemariam	1WM001	Emergency Planning & Preparedness	-	16,146	18,371
Jonathan Woldemariam	1WM002	Situational Awareness and Forecasting	-	3,877	4,411
Jonathan Woldemariam	1WM003	Grid Design & System Hardening	-	25,398	29,007
Jonathan Woldemariam	1WM004	Asset Management & Inspections	-	15,375	17,548
Jonathan Woldemariam	1WM005	Vegetation Mgmt & Insp	62,560	85,080	86,378
Jonathan Woldemariam	1WM006	Grid Operations & Operating Protocols	-	11,963	13,668
Jonathan Woldemariam	1WM007	Resource Allocation Methodology	-	11,811	13,411
Jonathan Woldemariam	1WM008	Stakeholder Cooperation & Community Engagement	-	10,628	12,115
		Total	<u>62,560</u>	<u>180,278</u>	<u>194,908</u>
		Total NSS	<u>62,560</u>	<u>180,278</u>	<u>194,908</u>
		Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Wildfire & Veg Mgmt Electric Department	<u>\$ 62,560</u>	<u>\$ 180,278</u>	<u>\$ 194,908</u>

Table RH-14
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
WILDFIRE MITIGATION & VEGETATION MANAGEMENT ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Jonathan Woldemariam	1WM001	Emergency Planning & Preparedness	-	16,146	18,371
Jonathan Woldemariam	1WM002	Situational Awareness and Forecasting	-	3,877	4,411
Jonathan Woldemariam	1WM003	Grid Design & System Hardening	-	25,398	29,007
Jonathan Woldemariam	1WM004	Asset Management & Inspections	-	15,375	17,548
Jonathan Woldemariam	1WM005	Vegetation Mgmt & Insp	62,560	85,080	86,378
Jonathan Woldemariam	1WM006	Grid Operations & Operating Protocols	-	11,963	13,668
Jonathan Woldemariam	1WM007	Resource Allocation Methodology	-	11,811	13,411
Jonathan Woldemariam	1WM008	Stakeholder Cooperation & Community Engagement	-	10,628	12,115
		Total	<u>62,560</u>	<u>180,278</u>	<u>194,908</u>
		Total NSS	<u>62,560</u>	<u>180,278</u>	<u>194,908</u>
		Total	-	-	-
		Total SS	-	-	-
		Total Wildfire & Veg Mgmt Electric Distribution	<u>\$ 62,560</u>	<u>\$ 180,278</u>	<u>\$ 194,908</u>

Table RH-15
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
WILDFIRE MITIGATION & VEGETATION MANAGEMENT GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Jonathan Woldemariam	1WM001	Emergency Planning & Preparedness	-	-	-
Jonathan Woldemariam	1WM002	Situational Awareness and Forecasting	-	-	-
Jonathan Woldemariam	1WM003	Grid Design & System Hardening	-	-	-
Jonathan Woldemariam	1WM004	Asset Management & Inspections	-	-	-
Jonathan Woldemariam	1WM005	Vegetation Mgmt & Insp	-	-	-
Jonathan Woldemariam	1WM006	Grid Operations & Operating Protocols	-	-	-
Jonathan Woldemariam	1WM007	Resource Allocation Methodology	-	-	-
Jonathan Woldemariam	1WM008	Stakeholder Cooperation & Community Engagement	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total	-	-	-
		Total SS	-	-	-
		Total Wildfire & Veg Mgmt Generation	\$ -	\$ -	\$ -

Table RH-16
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
WILDFIRE MITIGATION & VEGETATION MANAGEMENT GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Jonathan Woldemariam	1WM001	Emergency Planning & Preparedness	-	90	101
Jonathan Woldemariam	1WM002	Situational Awareness and Forecasting	-	-	-
Jonathan Woldemariam	1WM003	Grid Design & System Hardening	-	-	-
Jonathan Woldemariam	1WM004	Asset Management & Inspections	-	-	-
Jonathan Woldemariam	1WM005	Vegetation Mgmt & Insp	-	-	-
Jonathan Woldemariam	1WM006	Grid Operations & Operating Protocols	-	2,806	3,148
Jonathan Woldemariam	1WM007	Resource Allocation Methodology	-	-	-
Jonathan Woldemariam	1WM008	Stakeholder Cooperation & Community Engagement	-	937	1,052
		Total	-	3,833	4,302
		Total NSS	-	3,833	4,302
		Total	-	-	-
		Total SS	-	-	-
		Total Wildfire & Veg Mgmt Gas	\$ -	\$ 3,833	\$ 4,302

Table RH-17
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
GAS TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Rick H. Chiapa	1GT000	Pipeline & Instrumentation Operations	1,922	2,027	2,282
Rick H. Chiapa	1GT001	Compressor Station Operations - Moreno	3,196	3,424	3,853
Rick H. Chiapa	1GT002	Technical Services	45	50	56
		Total	<u>5,163</u>	<u>5,501</u>	<u>6,191</u>
		Total NSS	<u>5,163</u>	<u>5,501</u>	<u>6,191</u>
		Total SS	-	-	-
		Total Transmission Combined	<u>\$ 5,163</u>	<u>\$ 5,501</u>	<u>\$ 6,191</u>

Table RH-18
 SAN DIEGO GAS & ELECTRIC COMPANY
 TEST YEAR 2024
 GAS TRANSMISSION
 (Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Rick H. Chiapa	1GT000	Pipeline & Instrumentation Operations	-	-	-
Rick H. Chiapa	1GT001	Compressor Station Operations - Moreno	-	-	-
Rick H. Chiapa	1GT002	Technical Services	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total SS	-	-	-
		Total Transmission Electric Department	\$ -	\$ -	\$ -

Table RH-19
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
GAS TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Rick H. Chiapa	1GT000	Pipeline & Instrumentation Operations	-	-	-
Rick H. Chiapa	1GT001	Compressor Station Operations - Moreno	-	-	-
Rick H. Chiapa	1GT002	Technical Services	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total SS	-	-	-
		Total Transmission Electric Distribution	\$ -	\$ -	\$ -

Table RH-20
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
GAS TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Rick H. Chiapa	1GT000	Pipeline & Instrumentation Operations	-	-	-
Rick H. Chiapa	1GT001	Compressor Station Operations - Moreno	-	-	-
Rick H. Chiapa	1GT002	Technical Services	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total SS	-	-	-
		Total Transmission Generation	\$ -	\$ -	\$ -

Table RH-21
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
GAS TRANSMISSION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Rick H. Chiapa	1GT000	Pipeline & Instrumentation Operations	1,922	2,027	2,282
Rick H. Chiapa	1GT001	Compressor Station Operations - Moreno	3,196	3,424	3,853
Rick H. Chiapa	1GT002	Technical Services	45	50	56
		Total	<u>5,163</u>	<u>5,501</u>	<u>6,191</u>
		Total NSS	<u>5,163</u>	<u>5,501</u>	<u>6,191</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Transmission Gas	<u>\$ 5,163</u>	<u>\$ 5,501</u>	<u>\$ 6,191</u>

Table RH-22
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
GAS SYSTEM
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Amy Kitson	1TD001	TIMP	8,772	9,514	10,683
Amy Kitson	1TD002	DIMP	2,254	2,866	3,218
Amy Kitson	1TD004	FIMP	-	258	289
Amy Kitson	1TD005	Gas Safety Enhancement Programs	-	130	146
		Total	<u>11,026</u>	<u>12,768</u>	<u>14,337</u>
Wallace E. Rawls	1SI001	Damage Prevention	95	901	1,021
		Total	<u>95</u>	<u>901</u>	<u>1,021</u>
		Total NSS	<u>11,121</u>	<u>13,669</u>	<u>15,358</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Gas System Combined	<u>\$ 11,121</u>	<u>\$ 13,669</u>	<u>\$ 15,358</u>

Table RH-23
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
GAS SYSTEM
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Amy Kitson	1TD001	TIMP	-	-	-
Amy Kitson	1TD002	DIMP	-	-	-
Amy Kitson	1TD004	FIMP	-	-	-
Amy Kitson	1TD005	Gas Safety Enhancement Programs	-	-	-
		Total	-	-	-
Wallace E. Rawls	1SI001	Damage Prevention	82	418	477
		Total	82	418	477
		Total NSS	82	418	477
		Total SS	-	-	-
		Total Gas System Electric Department	\$ 82	\$ 418	\$ 477

Table RH-24
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
GAS SYSTEM
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Amy Kitson	1TD001	TIMP	-	-	-
Amy Kitson	1TD002	DIMP	-	-	-
Amy Kitson	1TD004	FIMP	-	-	-
Amy Kitson	1TD005	Gas Safety Enhancement Programs	-	-	-
		Total	-	-	-
Wallace E. Rawls	1SI001	Damage Prevention	82	416	475
		Total	82	416	475
		Total NSS	82	416	475
		Total SS	-	-	-
		Total Gas System Electric Distribution	\$ 82	\$ 416	\$ 475

Table RH-25
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
GAS SYSTEM
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Amy Kitson	1TD001	TIMP	-	-	-
Amy Kitson	1TD002	DIMP	-	-	-
Amy Kitson	1TD004	FIMP	-	-	-
Amy Kitson	1TD005	Gas Safety Enhancement Programs	-	-	-
		Total	-	-	-
Wallace E. Rawls	1SI001	Damage Prevention	0	1	1
		Total	0	1	1
		Total NSS	0	1	1
		Total SS	-	-	-
		Total Gas System Generation	\$ 0	\$ 1	\$ 1

Table RH-26
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
GAS SYSTEM
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Amy Kitson	1TD001	TIMP	8,772	9,514	10,683
Amy Kitson	1TD002	DIMP	2,254	2,866	3,218
Amy Kitson	1TD004	FIMP	-	258	289
Amy Kitson	1TD005	Gas Safety Enhancement Programs	-	130	146
		Total	<u>11,026</u>	<u>12,768</u>	<u>14,337</u>
Wallace E. Rawls	1SI001	Damage Prevention	13	483	544
		Total	<u>13</u>	<u>483</u>	<u>544</u>
		Total NSS	<u>11,039</u>	<u>13,251</u>	<u>14,881</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Gas System Gas	<u>\$ 11,039</u>	<u>\$ 13,251</u>	<u>\$ 14,881</u>

Table RH-27
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
GENERATION COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Daniel S. Baerman	1EG001	Generation - Plant - Admin	267	303	342
Daniel S. Baerman	1EG002	Generation Plant Miramar	1,979	1,963	2,238
Daniel S. Baerman	1EG003	Generation Plant Palomar	19,016	20,746	23,618
Daniel S. Baerman	1EG004	Generation Distributed Energy Facilities	429	1,779	2,016
Daniel S. Baerman	1EG006	Generation Plant Desert Star	13,769	15,112	17,222
Daniel S. Baerman	1EG007	Generation Plant Cuyamaca Peak	1,114	906	1,032
		Total	<u>36,574</u>	<u>40,809</u>	<u>46,467</u>
		Total NSS	<u>36,574</u>	<u>40,809</u>	<u>46,467</u>
		Total SS	-	-	-
		Total Generation Combined	<u>\$ 36,574</u>	<u>\$ 40,809</u>	<u>\$ 46,467</u>

Table RH-28
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
GENERATION ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Daniel S. Baerman	1EG001	Generation - Plant - Admin	267	303	342
Daniel S. Baerman	1EG002	Generation Plant Miramar	1,979	1,963	2,238
Daniel S. Baerman	1EG003	Generation Plant Palomar	19,016	20,746	23,618
Daniel S. Baerman	1EG004	Generation Distributed Energy Facilities	429	1,779	2,016
Daniel S. Baerman	1EG006	Generation Plant Desert Star	13,769	15,112	17,222
Daniel S. Baerman	1EG007	Generation Plant Cuyamaca Peak	1,114	906	1,032
		Total	<u>36,574</u>	<u>40,809</u>	<u>46,467</u>
		Total NSS	<u>36,574</u>	<u>40,809</u>	<u>46,467</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Generation Electric Department	<u>\$ 36,574</u>	<u>\$ 40,809</u>	<u>\$ 46,467</u>

Table RH-29
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
GENERATION ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Daniel S. Baerman	1EG001	Generation - Plant - Admin	-	-	-
Daniel S. Baerman	1EG002	Generation Plant Miramar	-	-	-
Daniel S. Baerman	1EG003	Generation Plant Palomar	-	-	-
Daniel S. Baerman	1EG004	Generation Distributed Energy Facilities	-	-	-
Daniel S. Baerman	1EG006	Generation Plant Desert Star	-	-	-
Daniel S. Baerman	1EG007	Generation Plant Cuyamaca Peak	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total SS	-	-	-
		Total Generation Electric Distribution	\$ -	\$ -	\$ -

Table RH-30
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Daniel S. Baerman	1EG001	Generation - Plant - Admin	267	303	342
Daniel S. Baerman	1EG002	Generation Plant Miramar	1,979	1,963	2,238
Daniel S. Baerman	1EG003	Generation Plant Palomar	19,016	20,746	23,618
Daniel S. Baerman	1EG004	Generation Distributed Energy Facilities	429	1,779	2,016
Daniel S. Baerman	1EG006	Generation Plant Desert Star	13,769	15,112	17,222
Daniel S. Baerman	1EG007	Generation Plant Cuyamaca Peak	1,114	906	1,032
		Total	<u>36,574</u>	<u>40,809</u>	<u>46,467</u>
		Total NSS	<u>36,574</u>	<u>40,809</u>	<u>46,467</u>
		Total SS	-	-	-
		Total Generation Gen	<u>\$ 36,574</u>	<u>\$ 40,809</u>	<u>\$ 46,467</u>

Table RH-31
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
GENERATION GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Daniel S. Baerman	1EG001	Generation - Plant - Admin	-	-	-
Daniel S. Baerman	1EG002	Generation Plant Miramar	-	-	-
Daniel S. Baerman	1EG003	Generation Plant Palomar	-	-	-
Daniel S. Baerman	1EG004	Generation Distributed Energy	-	-	-
Daniel S. Baerman	1EG006	Generation Plant Desert Star	-	-	-
Daniel S. Baerman	1EG007	Generation Plant Cuyamaca Peak	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total SS	-	-	-
		Total Generation Gas	\$ -	\$ -	\$ -

Table RH-32
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
PROCUREMENT COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Christopher A. Summers	1EP001	Origination & Portfolio Design	1,594	2,479	2,799
Christopher A. Summers	1EP002	Energy Supply & Dispatch	1,727	2,159	2,435
Christopher A. Summers	1EP003	Back Office	3,625	3,536	4,009
Christopher A. Summers	1EP004	Resource Planning	964	1,202	1,359
		Total	7,910	9,376	10,602
		Total NSS	7,910	9,376	10,602
		Total	-	-	-
		Total SS	-	-	-
		Total Procurement Combined	\$ 7,910	\$ 9,376	\$ 10,602

Table RH-33
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
PROCUREMENT ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Christopher A. Summers	1EP001	Origination & Portfolio Design	1,594	2,479	2,799
Christopher A. Summers	1EP002	Energy Supply & Dispatch	1,727	2,159	2,435
Christopher A. Summers	1EP003	Back Office	3,625	3,536	4,009
Christopher A. Summers	1EP004	Resource Planning	964	1,202	1,359
		Total	<u>7,910</u>	<u>9,376</u>	<u>10,602</u>
		Total NSS	<u>7,910</u>	<u>9,376</u>	<u>10,602</u>
		Total	-	-	-
		Total SS	-	-	-
		Total Procurement Electric Department	<u>\$ 7,910</u>	<u>\$ 9,376</u>	<u>\$ 10,602</u>

Table RH-34
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
PROCUREMENT ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Christopher A. Summers	1EP001	Origination & Portfolio Design	-	-	-
Christopher A. Summers	1EP002	Energy Supply & Dispatch	-	-	-
Christopher A. Summers	1EP003	Back Office	-	-	-
Christopher A. Summers	1EP004	Resource Planning	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total	-	-	-
		Total SS	-	-	-
		Total Procurement Electric Distribution	\$ -	\$ -	\$ -

Table RH-35
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
PROCUREMENT GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Christopher A. Summers	1EP001	Origination & Portfolio Design	1,594	2,479	2,799
Christopher A. Summers	1EP002	Energy Supply & Dispatch	1,727	2,159	2,435
Christopher A. Summers	1EP003	Back Office	3,625	3,536	4,009
Christopher A. Summers	1EP004	Resource Planning	964	1,202	1,359
		Total	<u>7,910</u>	<u>9,376</u>	<u>10,602</u>
		Total NSS	<u>7,910</u>	<u>9,376</u>	<u>10,602</u>
		Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Procurement Generation	<u>\$ 7,910</u>	<u>\$ 9,376</u>	<u>\$ 10,602</u>

Table RH-36
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
PROCUREMENT GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Christopher A. Summers	1EP001	Origination & Portfolio Design	-	-	-
Christopher A. Summers	1EP002	Energy Supply & Dispatch	-	-	-
Christopher A. Summers	1EP003	Back Office	-	-	-
Christopher A. Summers	1EP004	Resource Planning	-	-	-
		Total	-	-	-
		Total NSS	-	-	-
		Total	-	-	-
		Total SS	-	-	-
		Total Procurement Gas	\$ -	\$ -	\$ -

Table RH-37
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
CUSTOMER SERVICES COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
David H. Thai	1FC001	Customer Field Operations	16,086	16,884	19,032
David H. Thai	1FC002	Customer Field Operations Supervision	1,272	1,468	1,655
David H. Thai	1FC003	Work Management	3,346	3,534	3,985
David H. Thai	1FC004	Customer Field Operations Support	3,576	5,279	5,958
David H. Thai	1FC005	Smart Meter Operations	9,063	13,287	15,015
	Total		33,343	40,452	45,644
Sandra F. Baule	1IN000	Customer Pricing, Load Research, Analysis, and Forecasting	3,454	4,423	4,994
Sandra F. Baule	1IN001	Marketing, Communications, Research and Analytics	12,471	13,023	14,779
Sandra F. Baule	1IN002	Customer Programs and Business Services	5,096	6,907	7,816
	Total		21,021	24,353	27,590
Sandra F. Baule	10O000	Billing	6,504	6,601	7,456
Sandra F. Baule	10O001	Credit & Collections	2,355	2,434	2,750
Sandra F. Baule	10O002	Remittance Processing	4,571	4,683	4,775
Sandra F. Baule	10O003	Branch Offices	1,358	1,517	1,714
Sandra F. Baule	10O004	CCC Operations	11,851	13,740	15,492
Sandra F. Baule	10O005	CCC Support	3,750	4,030	4,555
Sandra F. Baule	10O006	Customer Operations Compliance and Strategy	4,417	4,917	5,558
	Total		34,806	37,922	42,299
	Total NSS		89,170	102,727	115,533
	Total SS		-	-	-
		Total Customer Services Electric Distribution	\$ 89,170	\$ 102,727	\$ 115,533

Table RH-38
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
CUSTOMER SERVICES ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
David H. Thai	1FC001	Customer Field Operations	1,930	2,026	2,286
David H. Thai	1FC002	Customer Field Operations Supervision	178	206	232
David H. Thai	1FC003	Work Management	1,874	1,979	2,232
David H. Thai	1FC004	Customer Field Operations Support	1,647	2,431	2,751
David H. Thai	1FC005	Smart Meter Operations	6,998	10,260	11,607
		Total	<u>12,627</u>	<u>16,902</u>	<u>19,108</u>
Sandra F. Baule	1IN000	Customer Pricing, Load Research, Analysis, and	2,580	3,304	3,734
Sandra F. Baule	1IN001	Marketing, Communications, Research and Analytics	11,087	11,577	13,154
Sandra F. Baule	1IN002	Customer Programs and Business Services	4,407	5,984	6,777
		Total	<u>18,074</u>	<u>20,865</u>	<u>23,664</u>
Sandra F. Baule	10O000	Billing	4,228	4,291	4,855
Sandra F. Baule	10O001	Credit & Collections	1,531	1,582	1,791
Sandra F. Baule	10O002	Remittance Processing	2,971	3,044	3,107
Sandra F. Baule	10O003	Branch Offices	883	986	1,116
Sandra F. Baule	10O004	CCC Operations	7,703	8,931	10,070
Sandra F. Baule	10O005	CCC Support	2,529	2,718	3,078
Sandra F. Baule	10O006	Customer Operations Compliance and Strategy	3,871	4,309	4,873
		Total	<u>23,715</u>	<u>25,860</u>	<u>28,890</u>
		Total NSS	<u>54,416</u>	<u>63,627</u>	<u>71,662</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Customer Services Electric Distribution	<u>\$ 54,416</u>	<u>\$ 63,627</u>	<u>\$ 71,662</u>

Table RH-39
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
CUSTOMER SERVICES ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
David H. Thai	1FC001	Customer Field Operations	1,930	2,026	2,286
David H. Thai	1FC002	Customer Field Operations Supervision	178	206	232
David H. Thai	1FC003	Work Management	1,874	1,979	2,232
David H. Thai	1FC004	Customer Field Operations Support	1,647	2,431	2,751
David H. Thai	1FC005	Smart Meter Operations	6,998	10,260	11,607
		Total	<u>12,627</u>	<u>16,902</u>	<u>19,108</u>
Sandra F. Baule	1IN000	Customer Pricing, Load Research, Analysis, and	2,456	3,145	3,554
Sandra F. Baule	1IN001	Marketing, Communications, Research and Analytics	11,087	11,577	13,154
Sandra F. Baule	1IN002	Customer Programs and Business Services	4,407	5,984	6,777
		Total	<u>17,950</u>	<u>20,706</u>	<u>23,484</u>
Sandra F. Baule	1OO000	Billing	4,228	4,291	4,855
Sandra F. Baule	1OO001	Credit & Collections	1,531	1,582	1,791
Sandra F. Baule	1OO002	Remittance Processing	2,971	3,044	3,107
Sandra F. Baule	1OO003	Branch Offices	883	986	1,116
Sandra F. Baule	1OO004	CCC Operations	7,703	8,931	10,070
Sandra F. Baule	1OO005	CCC Support	2,529	2,718	3,078
Sandra F. Baule	1OO006	Customer Operations Compliance and Strategy	3,856	4,293	4,855
		Total	<u>23,701</u>	<u>25,845</u>	<u>28,872</u>
		Total NSS	<u>54,278</u>	<u>63,452</u>	<u>71,464</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Customer Services Electric Distribution	<u>\$ 54,278</u>	<u>\$ 63,452</u>	<u>\$ 71,464</u>

Table RH-40
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
CUSTOMER SERVICES GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
David H. Thai	1FC001	Customer Field Operations	-	-	-
David H. Thai	1FC002	Customer Field Operations Supervision	-	-	-
David H. Thai	1FC003	Work Management	-	-	-
David H. Thai	1FC004	Customer Field Operations Support	-	-	-
David H. Thai	1FC005	Smart Meter Operations	-	-	-
	Total		-	-	-
Sandra F. Baule	1IN000	Customer Pricing, Load Research, Analysis, and	124	159	180
Sandra F. Baule	1IN001	Marketing, Communications, Research and Analytics	-	-	-
Sandra F. Baule	1IN002	Customer Programs and Business Services	-	-	-
	Total		124	159	180
Sandra F. Baule	1OO000	Billing	-	-	-
Sandra F. Baule	1OO001	Credit & Collections	-	-	-
Sandra F. Baule	1OO002	Remittance Processing	-	-	-
Sandra F. Baule	1OO003	Branch Offices	-	-	-
Sandra F. Baule	1OO004	CCC Operations	-	-	-
Sandra F. Baule	1OO005	CCC Support	-	-	-
Sandra F. Baule	1OO006	Customer Operations Compliance and Strategy	14	16	18
	Total		14	16	18
	Total NSS		139	175	198
	Total SS		-	-	-
	Total Customer Services Generation		\$ 139	\$ 175	\$ 198

Table RH-41
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
CUSTOMER SERVICES GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
David H. Thai	1FC001	Customer Field Operations	14,156	14,858	16,746
David H. Thai	1FC002	Customer Field Operations Supervision	1,094	1,262	1,423
David H. Thai	1FC003	Work Management	1,472	1,555	1,753
David H. Thai	1FC004	Customer Field Operations Support	1,929	2,848	3,206
David H. Thai	1FC005	Smart Meter Operations	2,065	3,027	3,408
		Total	20,716	23,550	26,536
Sandra F. Baule	1IN000	Customer Pricing, Load Research, Analysis, and	874	1,119	1,261
Sandra F. Baule	1IN001	Marketing, Communications, Research and Analytics	1,384	1,446	1,625
Sandra F. Baule	1IN002	Customer Programs and Business Services	689	923	1,039
		Total	2,947	3,488	3,925
Sandra F. Baule	10O000	Billing	2,276	2,310	2,601
Sandra F. Baule	10O001	Credit & Collections	824	852	959
Sandra F. Baule	10O002	Remittance Processing	1,600	1,639	1,668
Sandra F. Baule	10O003	Branch Offices	475	531	598
Sandra F. Baule	10O004	CCC Operations	4,148	4,809	5,421
Sandra F. Baule	10O005	CCC Support	1,221	1,312	1,477
Sandra F. Baule	10O006	Customer Operations Compliance and Strategy	546	608	685
		Total	11,091	12,062	13,409
		Total NSS	34,754	39,100	43,871
		Total SS	-	-	-
		Total Customer Services Gas	\$ 34,754	\$ 39,100	\$ 43,871

Table RH-42
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
INFORMATION TECHNOLOGY & CYBERSECURITY COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Tia L. Ballard	11T002	Non-shared Operational Applications	10,678	20,382	23,094
Tia L. Ballard	11T004	Non-shared Operational Infrastructure	9,130	6,731	7,655
		Total	<u>19,808</u>	<u>27,113</u>	<u>30,750</u>
Lance R. Mueller	1CS001	Non-shared Cybersecurity	19	19	22
		Total	<u>19</u>	<u>19</u>	<u>22</u>
		Total NSS	<u>19,827</u>	<u>27,132</u>	<u>30,771</u>
Tia L. Ballard	2100-0207	Shared Operational Infrastructure	31,801	33,668	37,344
Tia L. Ballard	2100-0460	Shared Operational Support	4,512	4,448	4,934
Tia L. Ballard	2100-3071	Shared Applications	16,365	19,241	21,343
Tia L. Ballard	2100-3073	Shared Operational Applications	15,580	15,345	17,021
Tia L. Ballard	2100-3097	Shared Infrastructure	4,044	3,966	4,399
Tia L. Ballard	2100-3172	Shared Support	5,884	6,636	7,361
		Total	<u>78,186</u>	<u>83,305</u>	<u>92,402</u>
Lance R. Mueller	2100-3101	Shared Cybersecurity	13,772	16,358	18,144
		Total	<u>13,772</u>	<u>16,358</u>	<u>18,144</u>
		Total SS	<u>91,958</u>	<u>99,663</u>	<u>110,546</u>
		Total IT & Cybersecurity	<u>\$ 111,785</u>	<u>\$ 126,795</u>	<u>\$ 141,317</u>

Table RH-43
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
INFORMATION TECHNOLOGY & CYBERSECURITY ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Tia L. Ballard	1IT002	Non-shared Operational Applications	6,941	13,248	15,079
Tia L. Ballard	1IT004	Non-shared Operational Infrastructure	6,820	5,028	5,745
		Total	<u>13,761</u>	<u>18,276</u>	<u>20,824</u>
Lance R. Mueller	1CS001	Non-shared Cybersecurity	14	14	16
		Total	<u>14</u>	<u>14</u>	<u>16</u>
		Total NSS	<u>13,775</u>	<u>18,291</u>	<u>20,840</u>
Tia L. Ballard	2100-0207	Shared Operational Infrastructure	23,755	25,150	27,896
Tia L. Ballard	2100-0460	Shared Operational Support	3,370	3,323	3,685
Tia L. Ballard	2100-3071	Shared Applications	12,225	14,373	15,943
Tia L. Ballard	2100-3073	Shared Operational Applications	11,638	11,463	12,715
Tia L. Ballard	2100-3097	Shared Infrastructure	3,021	2,963	3,286
Tia L. Ballard	2100-3172	Shared Support	4,395	4,957	5,499
		Total	<u>58,405</u>	<u>62,229</u>	<u>69,024</u>
Lance R. Mueller	2100-3101	Shared Cybersecurity	10,288	12,219	13,554
		Total	<u>10,288</u>	<u>12,219</u>	<u>13,554</u>
		Total SS	<u>68,693</u>	<u>74,448</u>	<u>82,578</u>
		Total IT & Cybersecurity Electric Department	<u>\$ 82,468</u>	<u>\$ 92,738</u>	<u>\$ 103,418</u>

Table RH-44
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
INFORMATION TECHNOLOGY & CYBERSECURITY ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Tia L. Ballard	1IT002	Non-shared Operational Applications	6,941	13,248	15,079
Tia L. Ballard	1IT004	Non-shared Operational Infrastructure	6,491	4,786	5,468
		Total	<u>13,432</u>	<u>18,034</u>	<u>20,547</u>
Lance R. Mueller	1CS001	Non-shared Cybersecurity	14	14	15
		Total	<u>14</u>	<u>14</u>	<u>15</u>
		Total NSS	<u>13,446</u>	<u>18,048</u>	<u>20,563</u>
Tia L. Ballard	2100-0207	Shared Operational Infrastructure	22,611	23,938	26,552
Tia L. Ballard	2100-0460	Shared Operational Support	3,208	3,163	3,508
Tia L. Ballard	2100-3071	Shared Applications	11,636	13,681	15,175
Tia L. Ballard	2100-3073	Shared Operational Applications	11,077	10,910	12,102
Tia L. Ballard	2100-3097	Shared Infrastructure	2,875	2,820	3,128
Tia L. Ballard	2100-3172	Shared Support	4,184	4,718	5,234
		Total	<u>55,590</u>	<u>59,230</u>	<u>65,698</u>
Lance R. Mueller	2100-3101	Shared Cybersecurity	9,792	11,630	12,900
		Total	<u>9,792</u>	<u>11,630</u>	<u>12,900</u>
		Total SS	<u>65,382</u>	<u>70,860</u>	<u>78,598</u>
		Total IT & Cybersecurity Electric Distribution	<u>\$ 78,828</u>	<u>\$ 88,908</u>	<u>\$ 99,160</u>

Table RH-45
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
INFORMATION TECHNOLOGY & CYBERSECURITY GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Tia L. Ballard	11T002	Non-shared Operational Applications	-	-	-
Tia L. Ballard	11T004	Non-shared Operational Infrastructure	329	242	277
		Total	329	242	277
Lance R. Mueller	1CS001	Non-shared Cybersecurity	1	1	1
		Total	1	1	1
		Total NSS	329	243	278
Tia L. Ballard	2100-0207	Shared Operational Infrastructure	1,145	1,212	1,344
Tia L. Ballard	2100-0460	Shared Operational Support	162	160	178
Tia L. Ballard	2100-3071	Shared Applications	589	693	768
Tia L. Ballard	2100-3073	Shared Operational Applications	561	552	613
Tia L. Ballard	2100-3097	Shared Infrastructure	146	143	158
Tia L. Ballard	2100-3172	Shared Support	212	239	265
		Total	2,815	2,999	3,326
Lance R. Mueller	2100-3101	Shared Cybersecurity	496	589	653
		Total	496	589	653
		Total SS	3,310	3,588	3,980
		Total IT & Cybersecurity Generation	\$ 3,640	\$ 3,831	\$ 4,257

Table RH-46
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
INFORMATION TECHNOLOGY & CYBERSECURITY GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Tia L. Ballard	1IT002	Non-shared Operational Applications	3,737	7,134	8,015
Tia L. Ballard	1IT004	Non-shared Operational Infrastructure	2,310	1,703	1,911
		Total	<u>6,047</u>	<u>8,837</u>	<u>9,926</u>
Lance R. Mueller	1CS001	Non-shared Cybersecurity	5	5	5
		Total	<u>5</u>	<u>5</u>	<u>5</u>
		Total NSS	<u>6,052</u>	<u>8,841</u>	<u>9,931</u>
Tia L. Ballard	2100-0207	Shared Operational Infrastructure	8,046	8,518	9,448
Tia L. Ballard	2100-0460	Shared Operational Support	1,142	1,125	1,248
Tia L. Ballard	2100-3071	Shared Applications	4,140	4,868	5,400
Tia L. Ballard	2100-3073	Shared Operational Applications	3,942	3,882	4,306
Tia L. Ballard	2100-3097	Shared Infrastructure	1,023	1,003	1,113
Tia L. Ballard	2100-3172	Shared Support	1,489	1,679	1,862
		Total	<u>19,781</u>	<u>21,076</u>	<u>23,378</u>
Lance R. Mueller	2100-3101	Shared Cybersecurity	3,484	4,138	4,590
		Total	<u>3,484</u>	<u>4,138</u>	<u>4,590</u>
		Total SS	<u>23,265</u>	<u>25,215</u>	<u>27,968</u>
		Total IT & Cybersecurity Gas	<u>\$ 29,317</u>	<u>\$ 34,056</u>	<u>\$ 37,899</u>

Table RH-47
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
SUPPORT SERVICES COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Brittany A. Syz	1EV000	ENVIRONMENTAL SDGE NSS Cost Center	5,847	7,042	7,971
Brittany A. Syz	1EV001	RNERBA-PCB Phase Out	313	419	479
Brittany A. Syz	1EV002	RNERBA-Subpart W	1,129	984	1,104
Brittany A. Syz	1EV003	EG -SONGS Wkp_Grp_1	1,216	1,540	1,540
		Total	8,505	9,985	11,093
Richard D. Tattersall	1RE001	SDG&E FACILITIES OPERATIONS	4,092	5,203	5,905
Richard D. Tattersall	1RE002	TRIBAL RELATIONS & LAND SERVICES	883	906	1,030
Richard D. Tattersall	1RE003	SDG&E RENTS	4,856	5,451	5,451
Richard D. Tattersall	1RE004	SDG&E SECURITY	2,683	3,596	4,090
		Total	12,514	15,156	16,476
Arthur Alvarez	1FS001	Existing Leases & Fees	15,944	23,824	27,113
Arthur Alvarez	1FS002	Maintenance Garage Operations	18,793	25,124	28,517
Arthur Alvarez	1FS003	Asset Management	1,199	1,371	1,548
Arthur Alvarez	1FS004	Financial & Systems	1,142	1,145	1,293
Arthur Alvarez	1FS005	Maintenance Operations Management & Supervision	669	659	743
Arthur Alvarez	1FS006	Commutation Fee Credits	(226)	(239)	(272)
Arthur Alvarez	1FS008	Telematics Service Fees	548	848	964
		Total	38,069	52,732	59,906
Daniel Castillo	1SS001	LOGISTICS SHOPS SOUTH - WAREHOUSE POOL	6,556	6,751	7,625
Daniel Castillo	1SS003	OFFICE SERVICES - NON-SHARED SERVICES	2,898	2,957	3,363
Daniel Castillo	1SS004	LOGISTICS SHOPS SOUTH - PURCHASING POOL	1,143	1,143	1,291
Daniel Castillo	1SS005	SUPPLIER DIVERSITY	807	832	941
Daniel Castillo	1SS006	ELECTRIC PORTFOLIO	1,678	1,968	2,222
Daniel Castillo	1SS007	STRATEGY & SUPPLY CHAIN SUSTAINABILITY	268	758	857
Daniel Castillo	1SS009	CUSTOMER PROGRAMS & SUPPORT SERVICES	941	1,161	1,312
		Total	14,291	15,570	17,613
		Total NSS	73,379	93,443	105,088
Richard D. Tattersall	2100-0700	SHARED SERVICES OPEX MAINT	3,002	3,261	3,261
Richard D. Tattersall	2100-0706	REAL ESTATE PLANNING	1,026	1,307	1,450
Richard D. Tattersall	2100-0708	HQ FACILITIES MAINTENANCE	1,165	1,258	1,395
Richard D. Tattersall	2100-3025	FACILITIES CAPITAL PROGRAMS	52	149	165
Richard D. Tattersall	2100-3030	CORPORATE REAL ESTATE	728	602	667
Richard D. Tattersall	2100-3323	FACILITES OPS - SHARED SERVICES	3,769	3,924	4,352
Richard D. Tattersall	2100-3588	VP OPERATIONS SUPPORT	337	359	398
Richard D. Tattersall	2100-4066	SHARED SERVICES RENTS	11,850	12,193	12,193
		Total	21,929	23,052	23,882
Daniel Castillo	2100-3016	TECHNOLOGY, INTELLIGENCE, POLICY & SOLUTIONS	2,102	1,371	1,521
Daniel Castillo	2100-3331	SUPPLY OPERATIONS	1,332	1,331	1,476
Daniel Castillo	2100-3332	IT & TELECOM PORTFOLIO - SDG&E	1,584	1,939	2,151
Daniel Castillo	2100-3407	OFFICE SERVICES - SHARED SERVICES	509	509	565
		Total	5,527	5,150	5,713
		Total SS	27,456	28,203	29,595
		Total Support Services	\$ 100,835	\$ 121,646	\$ 134,683

Table RH-48
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
SUPPORT SERVICES ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Brittany A. Syz	1EV000	ENVIRONMENTAL SDGE NSS Cost Center	4,935	5,944	6,735
Brittany A. Syz	1EV001	RNERBA-PCB Phase Out	313	419	479
Brittany A. Syz	1EV002	RNERBA-Subpart W	-	-	-
Brittany A. Syz	1EV003	EG -SONGS Wkp_Grp_1	1,216	1,540	1,540
		Total	6,464	7,903	8,754
Richard D. Tattersall	1RE001	SDG&E FACILITIES OPERATIONS	3,057	3,887	4,426
Richard D. Tattersall	1RE002	TRIBAL RELATIONS & LAND SERVICES	826	848	965
Richard D. Tattersall	1RE003	SDG&E RENTS	3,718	4,173	4,173
Richard D. Tattersall	1RE004	SDG&E SECURITY	2,004	2,686	3,069
		Total	9,605	11,594	12,633
Arthur Alvarez	1FS001	Existing Leases & Fees	12,484	18,654	21,312
Arthur Alvarez	1FS002	Maintenance Garage Operations	14,715	19,672	22,391
Arthur Alvarez	1FS003	Asset Management	939	1,073	1,213
Arthur Alvarez	1FS004	Financial & Systems	894	897	1,013
Arthur Alvarez	1FS005	Maintenance Operations Management & Supervision	524	516	582
Arthur Alvarez	1FS006	Commutation Fee Credits	(177)	(187)	(214)
Arthur Alvarez	1FS008	Telematics Service Fees	429	664	758
		Total	29,808	41,289	47,056
Daniel Castillo	1SS001	LOGISTICS SHOPS SOUTH - WAREHOUSE POOL	5,573	5,738	6,485
Daniel Castillo	1SS003	OFFICE SERVICES - NON-SHARED SERVICES	2,165	2,209	2,524
Daniel Castillo	1SS004	LOGISTICS SHOPS SOUTH - PURCHASING POOL	900	900	1,018
Daniel Castillo	1SS005	SUPPLIER DIVERSITY	633	652	739
Daniel Castillo	1SS006	ELECTRIC PORTFOLIO	1,316	1,543	1,743
Daniel Castillo	1SS007	STRATEGY & SUPPLY CHAIN SUSTAINABILITY	210	594	673
Daniel Castillo	1SS009	CUSTOMER PROGRAMS & SUPPORT SERVICES	738	910	1,030
		Total	11,534	12,547	14,212
		Total NSS	57,411	73,333	82,654
Richard D. Tattersall	2100-0700	SHARED SERVICES OPEX MAINT	2,242	2,436	2,436
Richard D. Tattersall	2100-0706	REAL ESTATE PLANNING	766	977	1,083
Richard D. Tattersall	2100-0708	HQ FACILITIES MAINTENANCE	870	940	1,042
Richard D. Tattersall	2100-3025	FACILITIES CAPITAL PROGRAMS	39	111	123
Richard D. Tattersall	2100-3030	CORPORATE REAL ESTATE	544	449	498
Richard D. Tattersall	2100-3323	FACILITES OPS - SHARED SERVICES	2,815	2,931	3,251
Richard D. Tattersall	2100-3588	VP OPERATIONS SUPPORT	252	268	297
Richard D. Tattersall	2100-4066	SHARED SERVICES RENTS	8,852	9,108	9,108
		Total	16,381	17,220	17,840
Daniel Castillo	2100-3016	TECHNOLOGY, INTELLIGENCE, POLICY & SOLUTIONS	1,648	1,075	1,192
Daniel Castillo	2100-3331	SUPPLY OPERATIONS	1,044	1,044	1,157
Daniel Castillo	2100-3332	IT & TELECOM PORTFOLIO - SDG&E	1,242	1,520	1,686
Daniel Castillo	2100-3407	OFFICE SERVICES - SHARED SERVICES	380	380	422
		Total	4,314	4,019	4,458
		Total SS	20,695	21,239	22,298
		Total Support Services Electric Department	\$ 78,107	\$ 94,573	\$ 104,952

Table RH-49
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
SUPPORT SERVICES ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Brittany A. Syz	1EV000	ENVIRONMENTAL SDGE NSS Cost Center	4,806	5,788	6,558
Brittany A. Syz	1EV001	RNERBA-PCB Phase Out	-	5	6
Brittany A. Syz	1EV002	RNERBA-Subpart W	-	-	-
Brittany A. Syz	1EV003	EG -SONGS Wkp_Group_1	-	-	-
		Total	4,806	5,793	6,564
Richard D. Tattersall	1RE001	SDG&E FACILITIES OPERATIONS	2,909	3,699	4,213
Richard D. Tattersall	1RE002	TRIBAL RELATIONS & LAND SERVICES	818	840	955
Richard D. Tattersall	1RE003	SDG&E RENTS	3,556	3,991	3,991
Richard D. Tattersall	1RE004	SDG&E SECURITY	1,908	2,557	2,921
		Total	9,191	11,087	12,080
Arthur Alvarez	1FS001	Existing Leases & Fees	12,388	18,511	21,149
Arthur Alvarez	1FS002	Maintenance Garage Operations	14,602	19,521	22,220
Arthur Alvarez	1FS003	Asset Management	932	1,065	1,204
Arthur Alvarez	1FS004	Financial & Systems	887	890	1,005
Arthur Alvarez	1FS005	Maintenance Operations Management & Supervision	520	512	578
Arthur Alvarez	1FS006	Commutation Fee Credits	(176)	(186)	(212)
Arthur Alvarez	1FS008	Telematics Service Fees	426	659	752
		Total	29,580	40,973	46,695
Daniel Castillo	1SS001	LOGISTICS SHOPS SOUTH - WAREHOUSE POOL	5,461	5,624	6,355
Daniel Castillo	1SS003	OFFICE SERVICES - NON-SHARED SERVICES	2,060	2,102	2,402
Daniel Castillo	1SS004	LOGISTICS SHOPS SOUTH - PURCHASING	857	857	969
Daniel Castillo	1SS005	SUPPLIER DIVERSITY	601	620	702
Daniel Castillo	1SS006	ELECTRIC PORTFOLIO	1,250	1,466	1,657
Daniel Castillo	1SS007	STRATEGY & SUPPLY CHAIN SUSTAINABILITY	200	565	640
Daniel Castillo	1SS009	CUSTOMER PROGRAMS & SUPPORT SERVICES	701	865	979
		Total	11,131	12,099	13,703
		Total NSS	54,707	69,952	79,043
Richard D. Tattersall	2100-0700	SHARED SERVICES OPEX MAINT	2,134	2,319	2,319
Richard D. Tattersall	2100-0706	REAL ESTATE PLANNING	729	929	1,031
Richard D. Tattersall	2100-0708	HQ FACILITIES MAINTENANCE	828	894	992
Richard D. Tattersall	2100-3025	FACILITIES CAPITAL PROGRAMS	37	106	117
Richard D. Tattersall	2100-3030	CORPORATE REAL ESTATE	518	428	474
Richard D. Tattersall	2100-3323	FACILITIES OPS - SHARED SERVICES	2,680	2,790	3,094
Richard D. Tattersall	2100-3588	VP OPERATIONS SUPPORT	240	255	283
Richard D. Tattersall	2100-4066	SHARED SERVICES RENTS	8,425	8,669	8,669
		Total	15,592	16,390	16,980
Daniel Castillo	2100-3016	TECHNOLOGY, INTELLIGENCE, POLICY &	1,566	1,021	1,133
Daniel Castillo	2100-3331	SUPPLY OPERATIONS	992	992	1,100
Daniel Castillo	2100-3332	IT & TELECOM PORTFOLIO - SDG&E	1,180	1,445	1,602
Daniel Castillo	2100-3407	OFFICE SERVICES - SHARED SERVICES	362	362	402
		Total	4,100	3,820	4,237
		Total SS	19,692	20,210	21,217
		Total Support Services Electric Distribution	\$ 74,399	\$ 90,161	\$ 100,260

Table RH-50
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
SUPPORT SERVICES GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Brittany A. Syz	1EV000	ENVIRONMENTAL SDGE NSS Cost Center	130	156	177
Brittany A. Syz	1EV001	RNERBA-PCB Phase Out	313	414	473
Brittany A. Syz	1EV002	RNERBA-Subpart W	-	-	-
Brittany A. Syz	1EV003	EG -SONGS Wkp_Grp_1	1,216	1,540	1,540
		Total	1,659	2,110	2,190
Richard D. Tattersall	1RE001	SDG&E FACILITIES OPERATIONS	147	187	213
Richard D. Tattersall	1RE002	TRIBAL RELATIONS & LAND SERVICES	8	8	9
Richard D. Tattersall	1RE003	SDG&E RENTS	162	182	182
Richard D. Tattersall	1RE004	SDG&E SECURITY	97	129	148
		Total	414	507	552
Arthur Alvarez	1FS001	Existing Leases & Fees	96	143	163
Arthur Alvarez	1FS002	Maintenance Garage Operations	113	151	172
Arthur Alvarez	1FS003	Asset Management	7	8	9
Arthur Alvarez	1FS004	Financial & Systems	7	7	8
Arthur Alvarez	1FS005	Maintenance Operations Management & Supervision	4	4	4
Arthur Alvarez	1FS006	Commutation Fee Credits	(1)	(1)	(2)
Arthur Alvarez	1FS008	Telematics Service Fees	3	5	6
		Total	228	316	361
Daniel Castillo	1SS001	LOGISTICS SHOPS SOUTH - WAREHOUSE POOL	111	115	130
Daniel Castillo	1SS003	OFFICE SERVICES - NON-SHARED SERVICES	104	106	122
Daniel Castillo	1SS004	LOGISTICS SHOPS SOUTH - PURCHASING POOL	43	43	49
Daniel Castillo	1SS005	SUPPLIER DIVERSITY	31	32	37
Daniel Castillo	1SS006	ELECTRIC PORTFOLIO	65	77	87
Daniel Castillo	1SS007	STRATEGY & SUPPLY CHAIN SUSTAINABILITY	10	30	33
Daniel Castillo	1SS009	CUSTOMER PROGRAMS & SUPPORT SERVICES	37	45	51
		Total	403	448	508
		Total NSS	2,704	3,382	3,611
Richard D. Tattersall	2100-0700	SHARED SERVICES OPEX MAINT	108	117	117
Richard D. Tattersall	2100-0706	REAL ESTATE PLANNING	37	47	52
Richard D. Tattersall	2100-0708	HQ FACILITIES MAINTENANCE	42	45	50
Richard D. Tattersall	2100-3025	FACILITIES CAPITAL PROGRAMS	2	5	6
Richard D. Tattersall	2100-3030	CORPORATE REAL ESTATE	26	22	24
Richard D. Tattersall	2100-3323	FACILITIES OPS - SHARED SERVICES	136	141	157
Richard D. Tattersall	2100-3588	VP OPERATIONS SUPPORT	12	13	14
Richard D. Tattersall	2100-4066	SHARED SERVICES RENTS	427	439	439
		Total	789	830	860
Daniel Castillo	2100-3016	TECHNOLOGY, INTELLIGENCE, POLICY &	82	53	59
Daniel Castillo	2100-3331	SUPPLY OPERATIONS	52	52	58
Daniel Castillo	2100-3332	IT & TELECOM PORTFOLIO - SDG&E	62	76	84
Daniel Castillo	2100-3407	OFFICE SERVICES - SHARED SERVICES	18	18	20
		Total	214	199	221
		Total SS	1,003	1,029	1,081
		Total Support Services Generation	<u>\$ 3,708</u>	<u>\$ 4,411</u>	<u>\$ 4,692</u>

Table RH-51
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
SUPPORT SERVICES GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Brittany A. Syz	1EV000	Environmental Sdge Nss Cost Center	912	1,098	1,235
Brittany A. Syz	1EV001	Rnerba-Pcb Phase Out	-	-	-
Brittany A. Syz	1EV002	Rnerba-Subpart W	1,129	984	1,104
Brittany A. Syz	1EV003	Eg -Songs Wkp_Grp_1	-	-	-
		Total	2,041	2,082	2,340
Richard D. Tattersall	1RE001	Sdg&E Facilities Operations	1,035	1,316	1,479
Richard D. Tattersall	1RE002	Tribal Relations & Land Services	57	58	65
Richard D. Tattersall	1RE003	Sdg&E Rents	1,138	1,278	1,278
Richard D. Tattersall	1RE004	Sdg&E Security	679	910	1,021
		Total	2,909	3,562	3,843
Arthur Alvarez	1FS001	Existing Leases & Fees	3,460	5,170	5,801
Arthur Alvarez	1FS002	Maintenance Garage Operations	4,078	5,452	6,125
Arthur Alvarez	1FS003	Asset Management	260	298	335
Arthur Alvarez	1FS004	Financial & Systems	248	248	280
Arthur Alvarez	1FS005	Maintenance Operations Management & Supervision	145	143	161
Arthur Alvarez	1FS006	Commutation Fee Credits	(49)	(52)	(58)
Arthur Alvarez	1FS008	Telematics Service Fees	119	184	207
		Total	8,261	11,443	12,850
Daniel Castillo	1SS001	Logistics Shops South - Warehouse Pool	983	1,013	1,141
Daniel Castillo	1SS003	Office Services - Non-Shared Services	733	748	839
Daniel Castillo	1SS004	Logistics Shops South - Purchasing Pool	243	243	273
Daniel Castillo	1SS005	Supplier Diversity	174	180	202
Daniel Castillo	1SS006	Electric Portfolio	362	425	479
Daniel Castillo	1SS007	Strategy & Supply Chain Sustainability	58	164	184
Daniel Castillo	1SS009	Customer Programs & Support Services	203	251	282
		Total	2,757	3,023	3,401
		Total NSS	15,968	20,110	22,434
Richard D. Tattersall	2100-0700	Shared Services Opex Maint	760	825	825
Richard D. Tattersall	2100-0706	Real Estate Planning	260	331	367
Richard D. Tattersall	2100-0708	Hq Facilities Maintenance	295	318	353
Richard D. Tattersall	2100-3025	Facilities Capital Programs	13	38	42
Richard D. Tattersall	2100-3030	Corporate Real Estate	184	152	169
Richard D. Tattersall	2100-3323	Facilities Ops - Shared Services	954	993	1,101
Richard D. Tattersall	2100-3588	Vp Operations Support	85	91	101
Richard D. Tattersall	2100-4066	Shared Services Rents	2,998	3,085	3,085
		Total	5,548	5,832	6,042
Daniel Castillo	2100-3016	Technology, Intelligence, Policy & Solutions	454	296	328
Daniel Castillo	2100-3331	Supply Operations	288	287	319
Daniel Castillo	2100-3332	It & Telecom Portfolio - Sdg&E	342	419	465
Daniel Castillo	2100-3407	Office Services - Shared Services	129	129	143
		Total	1,213	1,131	1,255
		Total SS	6,761	6,964	7,297
		Total Support Services Gas	\$ 22,728	\$ 27,073	\$ 29,731

Table RH-52
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
ADMINISTRATIVE AND GENERAL COMBINED
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Rajan Agarwal	1AG000	VP - Controller & CAO	417	419	476
Rajan Agarwal	1AG001	Financial & Business Planning	5,881	6,373	7,186
Rajan Agarwal	1AG002	Business Innovations and Financial Systems Client Support	679	724	816
Rajan Agarwal	1AG003	Asset & Project Accounting (A&PA) - Plant Accounting and Financial & Ratebase	2,735	2,453	2,767
Rajan Agarwal	1AG004	Billable Project Accounting & Sundry Services (BPA & SS)	754	859	969
Rajan Agarwal	1AG005	Regulatory Reporting and Regulatory Accounts	1,278	1,573	1,774
Rajan Agarwal	1AG006	General Counsel	10,334	10,540	11,889
Rajan Agarwal	1AG007	Claims	1,053	1,259	1,420
Rajan Agarwal	1AG008	Claims Payments and Recovery Costs	3,178	3,712	4,222
Rajan Agarwal	1AG010	Policy & Proceedings - Tariffs and Compliance and Strategic Planning	2,120	1,908	2,156
Rajan Agarwal	1AG012	Community Relations	12	296	335
		Total	28,441	30,116	34,010
Debbie S. Robinson	1PB000	Health Benefits-Medical	82,017	107,521	107,521
Debbie S. Robinson	1CP000	COMPENSATION - VARIABLE PAY (GRC USE ONLY)	80,648	83,568	94,164
		Total	162,665	191,089	201,685
Alexandra G. Taylor	1HR000	VP - People and Culture	721	1,021	1,158
Alexandra G. Taylor	1HR001	Total Disability	287	287	326
Alexandra G. Taylor	1HR002	Workers' Compensation	5,448	6,616	6,999
Alexandra G. Taylor	1HR003	Human Resources	2,250	2,900	3,271
Alexandra G. Taylor	1HR004	Diversity and Inclusion	485	945	1,068
Alexandra G. Taylor	1HR005	Diversity and Workforce Management	2,608	3,057	3,456
Alexandra G. Taylor	1HR006	Organizational Effectiveness	1,819	2,428	2,742
Alexandra G. Taylor	1HR007	Business Optimization	274	374	422
Alexandra G. Taylor	1HR008	Executive Offices	1,497	1,976	2,245
		Total	15,389	19,604	21,687
Peter H. Andersen	1PN000	Employee Pension	50,668	35,275	35,275
		Total	50,668	35,275	35,275
Frederick R. Cooper	1SE000	SECC OUTSIDE SERVICES EMPLOYED - F923.1	63,486	66,987	66,987
		Total	63,486	66,987	66,987
Dennis J. Gaughan	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	259,960	316,172	316,172
		Total	259,960	316,172	316,172
Kenneth J. Deremer	1SM000	VP- Risk Mgmt & Chf Compl Ofcr	418	418	472
Kenneth J. Deremer	1SM001	Safety Management System	864	1,654	1,875
Kenneth J. Deremer	1SM002	Safety	2,721	2,882	3,259
Kenneth J. Deremer	1SM003	Asset Management	693	2,076	2,354
Kenneth J. Deremer	1SM004	Business Technology Solutions	2,320	2,385	2,705
Kenneth J. Deremer	1SM005	Enterprise Risk Management	3,692	4,219	4,777
Kenneth J. Deremer	1SM006	Energy Risk Management	1,361	1,473	1,669
		Total	12,069	15,107	17,110
		Total NSS	592,678	674,350	692,926
Rajan Agarwal	2100-0006	GRC & Revenue Requirements - GRC Accountability Reporting	275	284	315
Rajan Agarwal	2100-0274	Affiliate Billing & Costing (Abc)	353	401	444
Rajan Agarwal	2100-3050	Assistant Controller	295	323	358
Rajan Agarwal	2100-3051	Financial Accounting	835	969	1,074
Rajan Agarwal	2100-3058	Accounts Payable (Ap)	1,099	1,010	1,120
Rajan Agarwal	2100-3162	SVP - State Government Affairs & CRO	421	524	582
Rajan Agarwal	2100-3428	Policy & Proceedings - Case Management	3,007	3,386	3,756
Rajan Agarwal	2100-3430	GRC & Revenue Requirements - GRC Case Management	738	748	830
Rajan Agarwal	2100-3555	Accounting Research & Business Controls	385	411	456
Rajan Agarwal	2100-3602	GRC & Revenue Requirements	589	739	819
Rajan Agarwal	2100-3991	San Francisco Operations	595	811	899
Rajan Agarwal	2100-4006	Regulatory Policy & Legislative Analysis	171	235	261
Rajan Agarwal	2100-4009	Community Relations	917	1,133	1,256
Rajan Agarwal	2100-4080	Financial Planning Systems	739	797	884
		Total	10,419	11,769	13,055
Alexandra G. Taylor	2100-3414	Drug and Alcohol Testing Program	176	220	244
Alexandra G. Taylor	2100-3505	Employee Care Services	1,359	1,382	1,533
Alexandra G. Taylor	2100-3506	Wellness Programs	126	198	219
Alexandra G. Taylor	2100-3834	People Research	165	169	188
		Total	1,826	1,969	2,184
Kenneth J. Deremer	2100-0214	SDG&E FIELD SAFETY	1,023	1,239	1,374
		Total	1,023	1,239	1,374
		Total SS	13,268	14,977	16,612
		Total A&G Combined	\$ 605,946	\$ 689,327	\$ 709,539

Table RH-53
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
A&G ELECTRIC DEPARTMENT
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Rajan Agarwal	1AG000	VP - Controller & CAO	311	313	357
Rajan Agarwal	1AG001	Financial & Business Planning	4,393	4,761	5,368
Rajan Agarwal	1AG002	Business Innovations and Financial Systems Client Support	507	541	610
Rajan Agarwal	1AG003	Asset & Project Accounting (A&PA) - Plant Accounting and Financial &	2,043	1,832	2,068
Rajan Agarwal	1AG004	Billable Project Accounting & Sundry Services (BPA & SS)	563	642	724
Rajan Agarwal	1AG005	Regulatory Reporting and Regulatory Accounts	955	1,175	1,325
Rajan Agarwal	1AG006	General Counsel	7,719	7,873	8,883
Rajan Agarwal	1AG007	Claims	787	940	1,061
Rajan Agarwal	1AG008	Claims Payments and Recovery Costs	2,374	2,773	3,168
Rajan Agarwal	1AG010	Policy & Proceedings - Tariffs and Compliance and Strategic Planning	1,584	1,425	1,612
Rajan Agarwal	1AG012	Community Relations	9	221	251
		Total	21,245	22,497	25,427
Debbie S. Robinson	1PB000	Health Benefits-Medical	61,267	80,318	80,318
Debbie S. Robinson	1CP000	COMPENSATION - VARIABLE PAY (GRC USE ONLY)	60,327	62,454	70,379
		Total	121,594	142,772	150,697
Alexandra G. Taylor	1HR000	VP - People and Culture	539	763	868
Alexandra G. Taylor	1HR001	Total Disability	214	214	245
Alexandra G. Taylor	1HR002	Workers' Compensation	4,070	4,942	5,239
Alexandra G. Taylor	1HR003	Human Resources	1,681	2,166	2,444
Alexandra G. Taylor	1HR004	Diversity and Inclusion	362	706	798
Alexandra G. Taylor	1HR005	Diversity and Workforce Management	1,948	2,284	2,585
Alexandra G. Taylor	1HR006	Organizational Effectiveness	1,359	1,814	2,050
Alexandra G. Taylor	1HR007	Business Optimization	245	345	390
Alexandra G. Taylor	1HR008	Executive Offices	1,118	1,476	1,684
		Total	11,536	14,710	16,303
Peter H. Andersen	1PN000	Employee Pension	37,849	26,350	26,350
		Total	37,849	26,350	26,350
Frederick R. Cooper	1SE000	SECC OUTSIDE SERVICES EMPLOYED - F923.1	47,424	50,039	50,039
		Total	47,424	50,039	50,039
Dennis J. Gaughan	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	246,691	298,108	298,108
		Total	246,691	298,108	298,108
Kenneth J. Deremer	1SM000	VP- Risk Mgmt & Chf Compl Ofcr	312	312	352
Kenneth J. Deremer	1SM001	Safety Management System	645	1,236	1,405
Kenneth J. Deremer	1SM002	Safety	2,033	2,153	2,438
Kenneth J. Deremer	1SM003	Asset Management	661	1,981	2,248
Kenneth J. Deremer	1SM004	Business Technology Solutions	2,097	2,155	2,447
Kenneth J. Deremer	1SM005	Enterprise Risk Management	2,758	3,152	3,576
Kenneth J. Deremer	1SM006	Energy Risk Management	1,298	1,405	1,592
		Total	9,804	12,394	14,058
		Total NSS	496,144	566,871	580,984
Rajan Agarwal	2100-0006	GRC & Revenue Requirements - GRC Accountability Reporting	205	212	235
Rajan Agarwal	2100-0274	Affiliate Billing & Costing (Abc)	264	299	332
Rajan Agarwal	2100-3050	Assistant Controller	220	241	267
Rajan Agarwal	2100-3051	Financial Accounting	624	724	803
Rajan Agarwal	2100-3058	Accounts Payable (Ap)	821	754	837
Rajan Agarwal	2100-3162	SVP - State Government Affairs & CRO	314	392	435
Rajan Agarwal	2100-3428	Policy & Proceedings - Case Management	2,246	2,529	2,806
Rajan Agarwal	2100-3430	GRC & Revenue Requirements - GRC Case Management	551	559	620
Rajan Agarwal	2100-3555	Accounting Research & Business Controls	288	307	340
Rajan Agarwal	2100-3602	GRC & Revenue Requirements	440	552	612
Rajan Agarwal	2100-3991	San Francisco Operations	444	606	672
Rajan Agarwal	2100-4006	Regulatory Policy & Legislative Analysis	128	176	195
Rajan Agarwal	2100-4009	Community Relations	685	846	938
Rajan Agarwal	2100-4080	Financial Planning Systems	552	596	661
		Total	7,783	8,792	9,752
Alexandra G. Taylor	2100-3414	Drug and Alcohol Testing Program	131	164	182
Alexandra G. Taylor	2100-3505	Employee Care Services	1,015	1,032	1,145
Alexandra G. Taylor	2100-3506	Wellness Programs	94	148	164
Alexandra G. Taylor	2100-3834	People Research	123	126	140
		Total	1,364	1,471	1,631
Kenneth J. Deremer	2100-0214	SDG&E FIELD SAFETY	764	925	1,026
		Total	764	925	1,026
		Total SS	9,911	11,188	12,409
		Total A&G Electric Department	\$ 506,055	\$ 578,058	\$ 593,393

Table RH-54
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
A&G ELECTRIC DISTRIBUTION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Rajan Agarwal	1AG000	VP - Controller & CAO	296	298	340
Rajan Agarwal	1AG001	Financial & Business Planning	4,181	4,531	5,109
Rajan Agarwal	1AG002	Business Innovations and Financial Systems Client Support	483	515	580
Rajan Agarwal	1AG003	Asset & Project Accounting (A&PA) - Plant Accounting and Financial &	1,945	1,744	1,968
Rajan Agarwal	1AG004	Billable Project Accounting & Sundry Services (BPA & SS)	536	611	689
Rajan Agarwal	1AG005	Regulatory Reporting and Regulatory Accounts	909	1,118	1,261
Rajan Agarwal	1AG006	General Counsel	7,347	7,494	8,455
Rajan Agarwal	1AG007	Claims	749	895	1,010
Rajan Agarwal	1AG008	Claims Payments and Recovery Costs	2,260	2,639	3,015
Rajan Agarwal	1AG010	Policy & Proceedings - Tariffs and Compliance and Strategic Planning	1,507	1,357	1,535
Rajan Agarwal	1AG012	Community Relations	9	210	239
		Total	20,222	21,412	24,202
Debbie S. Robinson	1PB000	Health Benefits-Medical	58,314	76,447	76,447
Debbie S. Robinson	1CP000	COMPENSATION - VARIABLE PAY (GRC USE ONLY)	57,438	59,464	67,010
		Total	115,752	135,912	143,457
Alexandra G. Taylor	1HR000	VP - People and Culture	513	726	826
Alexandra G. Taylor	1HR001	Total Disability	204	204	233
Alexandra G. Taylor	1HR002	Workers' Compensation	3,874	4,704	4,986
Alexandra G. Taylor	1HR003	Human Resources	1,600	2,062	2,327
Alexandra G. Taylor	1HR004	Diversity and Inclusion	345	672	760
Alexandra G. Taylor	1HR005	Diversity and Workforce Management	1,854	2,174	2,461
Alexandra G. Taylor	1HR006	Organizational Effectiveness	1,293	1,726	1,951
Alexandra G. Taylor	1HR007	Business Optimization	241	341	386
Alexandra G. Taylor	1HR008	Executive Offices	1,064	1,405	1,603
		Total	10,988	14,014	15,532
Peter H. Andersen	1PN000	Employee Pension	36,025	25,081	25,081
		Total	36,025	25,081	25,081
Frederick R. Cooper	1SE000	SECC OUTSIDE SERVICES EMPLOYED - F923.1	45,139	47,628	47,628
		Total	45,139	47,628	47,628
Dennis J. Gaughan	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	234,631	283,489	283,489
		Total	234,631	283,489	283,489
Kenneth J. Deremer	1SM000	VP- Risk Mgmt & Chf Compl Ofcr	297	297	335
Kenneth J. Deremer	1SM001	Safety Management System	614	1,176	1,337
Kenneth J. Deremer	1SM002	Safety	1,935	2,049	2,321
Kenneth J. Deremer	1SM003	Asset Management	602	1,802	2,044
Kenneth J. Deremer	1SM004	Business Technology Solutions	2,078	2,136	2,425
Kenneth J. Deremer	1SM005	Enterprise Risk Management	2,625	3,000	3,404
Kenneth J. Deremer	1SM006	Energy Risk Management	139	151	171
		Total	8,290	10,611	12,036
		Total NSS	471,045	538,146	551,424
Rajan Agarwal	2100-0006	GRC & Revenue Requirements - GRC Accountability Reporting	196	202	224
Rajan Agarwal	2100-0274	Affiliate Billing & Costing (Abc)	251	285	316
Rajan Agarwal	2100-3050	Assistant Controller	210	229	254
Rajan Agarwal	2100-3051	Financial Accounting	594	689	764
Rajan Agarwal	2100-3058	Accounts Payable (Ap)	781	718	797
Rajan Agarwal	2100-3162	SVP - State Government Affairs & CRO	299	373	414
Rajan Agarwal	2100-3428	Policy & Proceedings - Case Management	2,138	2,408	2,670
Rajan Agarwal	2100-3430	GRC & Revenue Requirements - GRC Case Management	525	532	590
Rajan Agarwal	2100-3555	Accounting Research & Business Controls	274	292	324
Rajan Agarwal	2100-3602	Grc & Revenue Requirements	419	525	583
Rajan Agarwal	2100-3991	San Francisco Operations	423	576	639
Rajan Agarwal	2100-4006	Regulatory Policy & Legislative Analysis	122	167	186
Rajan Agarwal	2100-4009	Community Relations	652	805	893
Rajan Agarwal	2100-4080	Financial Planning Systems	525	567	629
		Total	7,408	8,368	9,282
Alexandra G. Taylor	2100-3414	Drug and Alcohol Testing Program	125	156	174
Alexandra G. Taylor	2100-3505	Employee Care Services	966	983	1,090
Alexandra G. Taylor	2100-3506	Wellness Programs	90	141	156
Alexandra G. Taylor	2100-3834	People Research	117	120	134
		Total	1,298	1,400	1,553
Kenneth J. Deremer	2100-0214	SDG&E FIELD SAFETY	727	881	977
		Total	727	881	977
		Total SS	9,434	10,649	11,811
		Total A&G Electric Distribution	\$ 480,479	\$ 548,794	\$ 563,236

Table RH-55
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
A&G GENERATION
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021 Adjusted-Recorded (2021\$)	2024 Estimated (2021\$)	2024 Estimated (2024\$)
Rajan Agarwal	1AG000	VP - Controller & CAO	15	15	17
Rajan Agarwal	1AG001	Financial & Business Planning	212	229	259
Rajan Agarwal	1AG002	Business Innovations and Financial Systems Client Support	24	26	29
Rajan Agarwal	1AG003	Asset & Project Accounting (A&PA) - Plant Accounting and Financial &	98	88	100
Rajan Agarwal	1AG004	Billable Project Accounting & Sundry Services (BPA & SS)	27	31	35
Rajan Agarwal	1AG005	Regulatory Reporting and Regulatory Accounts	46	57	64
Rajan Agarwal	1AG006	General Counsel	372	379	428
Rajan Agarwal	1AG007	Claims	38	45	51
Rajan Agarwal	1AG008	Claims Payments and Recovery Costs	114	134	153
Rajan Agarwal	1AG010	Policy & Proceedings - Tariffs and Compliance and Strategic Planning	76	69	78
Rajan Agarwal	1AG012	Community Relations	0	11	12
		Total	1,024	1,084	1,225
Debbie S. Robinson	1PB000	Health Benefits-Medical	2,953	3,871	3,871
Debbie S. Robinson	1CP000	COMPENSATION - VARIABLE PAY (GRC USE ONLY)	2,889	2,989	3,369
		Total	5,842	6,860	7,240
Alexandra G. Taylor	1HR000	VP - People and Culture	26	37	42
Alexandra G. Taylor	1HR001	Total Disability	10	10	12
Alexandra G. Taylor	1HR002	Workers' Compensation	196	238	252
Alexandra G. Taylor	1HR003	Human Resources	81	104	118
Alexandra G. Taylor	1HR004	Diversity and Inclusion	17	34	38
Alexandra G. Taylor	1HR005	Diversity and Workforce Management	94	110	125
Alexandra G. Taylor	1HR006	Organizational Effectiveness	65	87	99
Alexandra G. Taylor	1HR007	Business Optimization	4	4	5
Alexandra G. Taylor	1HR008	Executive Offices	54	71	81
		Total	548	696	771
Peter H. Andersen	1PN000	Employee Pension	1,824	1,270	1,270
		Total	1,824	1,270	1,270
Frederick R. Cooper	1SE000	SECC OUTSIDE SERVICES EMPLOYED - F923.1	2,285	2,412	2,412
		Total	2,285	2,412	2,412
Dennis J. Gaughan	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	12,060	14,619	14,619
		Total	12,060	14,619	14,619
Kenneth J. Deremer	1SM000	VP- Risk Mgmt & Chf Compl Ofcr	15	15	17
Kenneth J. Deremer	1SM001	Safety Management System	31	60	68
Kenneth J. Deremer	1SM002	Safety	98	104	117
Kenneth J. Deremer	1SM003	Asset Management	60	180	204
Kenneth J. Deremer	1SM004	Business Technology Solutions	19	19	22
Kenneth J. Deremer	1SM005	Enterprise Risk Management	133	152	172
Kenneth J. Deremer	1SM006	Energy Risk Management	1,159	1,254	1,421
		Total	1,515	1,783	2,022
		Total NSS	25,099	28,725	29,560
Rajan Agarwal	2100-0006	GRC & Revenue Requirements - GRC Accountability Reporting	10	10	11
Rajan Agarwal	2100-0274	Affiliate Billing & Costing (ABC)	13	14	16
Rajan Agarwal	2100-3050	Assistant Controller	11	12	13
Rajan Agarwal	2100-3051	Financial Accounting	30	35	39
Rajan Agarwal	2100-3058	Accounts Payable (Ap)	40	36	40
Rajan Agarwal	2100-3162	SVP - State Government Affairs & CRO	15	19	21
Rajan Agarwal	2100-3428	Policy & Proceedings - Case Management	108	122	135
Rajan Agarwal	2100-3430	GRC & Revenue Requirements - GRC Case Management	27	27	30
Rajan Agarwal	2100-3555	Accounting Research & Business Controls	14	15	16
Rajan Agarwal	2100-3602	GRC & Revenue Requirements	21	27	30
Rajan Agarwal	2100-3991	San Francisco Operations	21	29	32
Rajan Agarwal	2100-4006	Regulatory Policy & Legislative Analysis	6	8	9
Rajan Agarwal	2100-4009	Community Relations	33	41	45
Rajan Agarwal	2100-4080	Financial Planning Systems	27	29	32
		Total	375	424	470
Alexandra G. Taylor	2100-3414	Drug and Alcohol Testing Program	6	8	9
Alexandra G. Taylor	2100-3505	Employee Care Services	49	50	55
Alexandra G. Taylor	2100-3506	Wellness Programs	5	7	8
Alexandra G. Taylor	2100-3834	People Research	6	6	7
		Total	66	71	79
Kenneth J. Deremer	2100-0214	SDG&E FIELD SAFETY	37	45	49
		Total	37	45	49
		Total SS	478	539	598
		Total A&G Generation	\$ 25,577	\$ 29,264	\$ 30,158

Table RH-56
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
A&G GAS
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2021	2024	2024
			Adjusted-Recorded (2021\$)	Estimated (2021\$)	Estimated (2024\$)
Rajan Agarwal	1AG000	VP - Controller & CAO	106	106	119
Rajan Agarwal	1AG001	Financial & Business Planning	1,488	1,612	1,818
Rajan Agarwal	1AG002	Business Innovations and Financial Systems Client Support	172	183	206
Rajan Agarwal	1AG003	Asset & Project Accounting (A&PA) - Plant Accounting and Financial &	692	621	699
Rajan Agarwal	1AG004	Billable Project Accounting & Sundry Services (BPA & SS)	191	217	245
Rajan Agarwal	1AG005	Regulatory Reporting and Regulatory Accounts	323	398	449
Rajan Agarwal	1AG006	General Counsel	2,615	2,667	3,006
Rajan Agarwal	1AG007	Claims	266	319	359
Rajan Agarwal	1AG008	Claims Payments and Recovery Costs	804	939	1,054
Rajan Agarwal	1AG010	Policy & Proceedings - Tariffs and Compliance and Strategic Planning	536	483	544
Rajan Agarwal	1AG012	Community Relations	3	75	84
		Total	7,196	7,619	8,582
Debbie S. Robinson	1PB000	Health Benefits-Medical	20,750	27,203	27,203
Debbie S. Robinson	1CP000	Compensation - Variable Pay (Grc Use Only)	20,321	21,114	23,785
		Total	41,071	48,317	50,988
Alexandra G. Taylor	1HR000	VP - People and Culture	182	258	290
Alexandra G. Taylor	1HR001	Total Disability	73	73	81
Alexandra G. Taylor	1HR002	Workers' Compensation	1,378	1,674	1,760
Alexandra G. Taylor	1HR003	Human Resources	569	734	827
Alexandra G. Taylor	1HR004	Diversity and Inclusion	123	239	269
Alexandra G. Taylor	1HR005	Diversity and Workforce Management	660	773	871
Alexandra G. Taylor	1HR006	Organizational Effectiveness	460	614	692
Alexandra G. Taylor	1HR007	Business Optimization	29	29	32
Alexandra G. Taylor	1HR008	Executive Offices	379	500	561
		Total	3,853	4,894	5,384
Peter H. Andersen	1PN000	Employee Pension	12,819	8,925	8,925
		Total	12,819	8,925	8,925
Frederick R. Cooper	1SE000	SECC OUTSIDE SERVICES EMPLOYED - F923.1	16,062	16,948	16,948
		Total	16,062	16,948	16,948
Dennis J. Gaughan	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR - 924.0	13,269	18,064	18,064
		Total	13,269	18,064	18,064
Kenneth J. Deremer	1SM000	VP- Risk Mgmt & Chf Compl Ofcr	106	106	119
Kenneth J. Deremer	1SM001	Safety Management System	219	418	470
Kenneth J. Deremer	1SM002	Safety	688	729	821
Kenneth J. Deremer	1SM003	Asset Management	32	95	106
Kenneth J. Deremer	1SM004	Business Technology Solutions	223	230	258
Kenneth J. Deremer	1SM005	Enterprise Risk Management	934	1,067	1,201
Kenneth J. Deremer	1SM006	Energy Risk Management	63	68	77
		Total	2,265	2,713	3,052
		Total NSS	96,534	107,479	111,942
Rajan Agarwal	2100-0006	GRC & Revenue Requirements - GRC Accountability Reporting	70	72	80
Rajan Agarwal	2100-0274	Affiliate Billing & Costing (Abc)	89	101	112
Rajan Agarwal	2100-3050	Assistant Controller	75	82	91
Rajan Agarwal	2100-3051	Financial Accounting	211	245	272
Rajan Agarwal	2100-3058	Accounts Payable (Ap)	278	256	283
Rajan Agarwal	2100-3162	SVP - State Government Affairs & CRO	107	133	147
Rajan Agarwal	2100-3428	Policy & Proceedings - Case Management	761	857	950
Rajan Agarwal	2100-3430	GRC & Revenue Requirements - GRC Case Management	187	189	210
Rajan Agarwal	2100-3555	Accounting Research & Business Controls	97	104	115
Rajan Agarwal	2100-3602	GRC & Revenue Requirements	149	187	207
Rajan Agarwal	2100-3991	San Francisco Operations	151	205	228
Rajan Agarwal	2100-4006	Regulatory Policy & Legislative Analysis	43	60	66
Rajan Agarwal	2100-4009	Community Relations	232	287	318
Rajan Agarwal	2100-4080	Financial Planning Systems	187	202	224
		Total	2,636	2,978	3,303
Alexandra G. Taylor	2100-3414	Drug and Alcohol Testing Program	45	56	62
Alexandra G. Taylor	2100-3505	Employee Care Services	344	350	388
Alexandra G. Taylor	2100-3506	Wellness Programs	32	50	56
Alexandra G. Taylor	2100-3834	People Research	42	43	48
		Total	462	498	553
Kenneth J. Deremer	2100-0214	SDG&E FIELD SAFETY	259	313	348
		Total	259	313	348
		Total SS	3,357	3,789	4,203
		Total A&G Gas	\$ 99,891	\$ 111,268	\$ 116,145

Table RH-58
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2024
NET-TO-GROSS MULTIPLIER

Line No.	Description	Uncollectible and Franchise Fee Factor		State & Federal Tax Factor	N-T-G Multiplier	
		Electric	Gas	Electric and Gas	Electric	Gas
1	Revenues	1.000000	1.000000	1.000000	1.000000	1.000000
2	Uncollectible Tax Rate	0.002190	0.002190	0.000000	0.002190	0.002190
3	Uncollectible Amount Applied	1.000000	1.000000	1.000000	1.000000	1.000000
4	Less: Uncollectible (Line 2 * Line 3)	0.002190	0.002190	0.000000	0.002190	0.002190
5	Subtotal (Line 3 - Line 4)	0.997810	0.997810	1.000000	0.997810	0.997810
6	Franchise Fees Tax Rate	0.034573	0.021027	0.000000	0.034573	0.021027
7	Franchise Fees Amount Applied (Line 5)	0.997810	0.997810	1.000000	0.997810	0.997810
8	Less: Franchise Fees (Line 6 * Line 7)	0.034497	0.020981	0.000000	0.034497	0.020981
9	Subtotal (Line 7 - Line 8)	0.963313	0.976829	1.000000	0.963313	0.976829
10	S.I.T. Rate			0.088400	0.088400	0.088400
11	S.I.T. Amount Applied (Line 9)			1.000000	0.963313	0.976829
12	Less: S.I.T. (Line 10 * Line 11)			0.088400	0.085157	0.086352
13	Subtotal (Line 11 - Line 12)			0.911600	0.878156	0.890477
14	F.I.T. Rate			0.210000	0.210000	0.210000
15	F.I.T. Amount Applied (Line 13)			0.911600	0.878156	0.890477
16	Less: F.I.T. (Line 14 * Line 15)			0.191436	0.184413	0.187000
17	Net Operating Revenues (Line 15 - Line 16)			0.720164	0.693743	0.703477
18	Uncollectible and Franchise Fee Factor (1 / Line 9)	1.038085	1.023721			
19	State & Federal Tax Factor (1 / Line 17)			1.388573		
20	N-T-G Multiplier (1 / Line 17)				1.441456	1.421510

Attachment C

**Workpapers to Update Testimony of
SDG&E Gas Transmission Operations & Construction
(Rick Chiapa and Steve Hruby),
SDG&E Customer Services Field and Advanced Meter
Operations (David Thai),
SDG&E Environmental Services & San Onofre Nuclear
Generating Station (Erica Martin),
and Pension and Post Retirement Benefits Other Than
Pension (Peter H. Andersen)
for New SDG&E Collective Bargaining Agreement (CBA)**

The Updated Wage Tables of SDG&E
New Collective Bargaining Agreement (CBA)

**ELECTRIC TRANSMISSION AND DISTRIBUTION
DEPARTMENT**

CATHODIC PROTECTION DIVISION

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Cathodic Protection Assistant				
A Level	43.39	45.02	46.82	48.69
B Level	38.93	40.39	42.01	43.69
C Level	37.86	39.28	40.85	42.48
Electrician (Non-NACE 1)	54.87	56.93	59.21	61.58
Electrician (NACE 1)	56.47	59.32	61.69	64.16
Cathodic Electrician NACE	56.47	59.32	61.69	64.16
Cathodic Lead (Non NACE2)	58.65	61.61	64.07	66.63
Cathodic Lead (NACE2)	59.25	62.24	64.73	67.32

**ELECTRIC TRANSMISSION AND DISTRIBUTION
DEPARTMENT**

HEADQUARTERS DIVISION

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Distribution System Operator				
1st year	63.20	65.57	68.19	70.92
2nd year	72.09	74.79	77.78	80.89
Thereafter	76.16	79.02	82.18	85.47
Distribution System Operator - In-Training (hired on/after 10/9/2008)				
1 st six months	43.51	45.14	46.95	48.83
2 nd six months	46.98	48.74	50.69	52.72
3 rd six months	52.31	54.27	56.44	58.70
4 th six months	61.95	64.27	66.84	69.51
Distribution System Operator– Trainee (Lineman)				
1 st six months	68.66	71.23	74.08	77.04
2 nd six months	69.71	72.32	75.21	78.22
Upon completion of training	76.16	79.02	82.18	85.47
Distribution System Operator– Trainee (Substation Electrician)				
1 st six months	63.54	65.92	68.56	71.30
2 nd six months	64.54	66.96	69.64	72.43
Upon completion of training	76.16	79.02	82.18	85.47
Distribution System Operator– Trainee (Troubleshooter)				
Upon completion of training	76.16	79.02	82.18	85.47
Distribution System Operator– Trainee (Working Foreman)				
Upon completion of training	76.16	79.02	82.18	85.47
Patroller (Electric)				
1 st year	40.30	41.81	43.48	45.22
2 nd year	41.02	42.56	44.26	46.03
Thereafter	43.39	45.02	46.82	48.69

**ELECTRIC TRANSMISSION AND DISTRIBUTION
DEPARTMENT**

HEADQUARTERS DIVISION (cont'd)

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Transmission System Operator				
1st year	<i>63.18</i>	<i>65.55</i>	<i>68.17</i>	<i>70.90</i>
2nd year	<i>72.08</i>	<i>74.78</i>	<i>77.77</i>	<i>80.88</i>
Thereafter	<i>76.16</i>	<i>79.02</i>	<i>82.18</i>	<i>85.47</i>
Working Foreman - System Operators	<i>78.55</i>	<i>81.50</i>	<i>84.76</i>	<i>88.15</i>

**ELECTRIC TRANSMISSION AND DISTRIBUTION
DEPARTMENT
LINE DIVISION**

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Fault Finding Crew Member	71.72	74.41	77.39	80.49
Fault Finding Specialist	73.58	76.34	79.39	82.57
Line Assistant				
1 st year	34.73	36.03	37.47	38.97
Thereafter	35.35	36.68	38.15	39.68
Line Assistant - EROC				
1 st year	35.77	37.11	38.59	40.14
Thereafter	36.41	37.78	39.29	40.87
Line Checker				
1 st year	44.71	46.39	48.25	50.18
Thereafter	45.58	47.29	49.18	51.15
Line Inspector				
1 st six months	41.34	42.89	44.61	46.39
2 nd six months	43.41	45.04	46.84	48.71
Thereafter	45.58	47.29	49.18	51.15
Lineman	69.44	72.04	74.92	77.92
Lineman - EROC	71.52	74.20	77.17	80.26
Lineman (Transmission) BHQ	73.82	76.59	79.65	82.84
Lineman (Transmission) NBHQ	71.71	74.40	77.38	80.48
Lineman, Apprentice				
1 st six months	45.45	47.15	49.04	51.00
2 nd six months	47.00	48.76	50.71	52.74
3 rd six months	47.86	49.65	51.64	53.71
4 th six months	50.64	52.54	54.64	56.83
5 th six months	53.13	55.12	57.32	59.61
Thereafter	55.03	57.09	59.37	61.74
Lineman, Apprentice - EROC				
1 st six months	46.81	48.56	50.51	52.53
2 nd six months	48.41	50.22	52.23	54.32
3 rd six months	49.30	51.14	53.19	55.32
4 th six months	52.16	54.12	56.28	58.53
5 th six months	54.72	56.77	59.04	61.40
Thereafter	56.68	58.80	61.15	63.59

**ELECTRIC TRANSMISSION AND DISTRIBUTION
DEPARTMENT**

LINE DIVISION (cont'd)

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Operator Washer	66.32	68.81	71.56	74.42
Radio Inspector	71.93	74.63	77.62	80.72
Transmission Equipment Operator – Construction (BHQ)	49.88	51.75	53.82	55.97
Transmission Equipment Operator – Construction (NBHQ)				
1 st year (NBHQ)	46.96	48.72	50.67	52.70
Thereafter (NBHQ)	48.57	50.39	52.41	54.51
Transmission Equipment Operator - Washer				
1 st year	45.58	47.29	49.18	51.15
Thereafter	47.16	48.93	50.89	52.93
Transmission Patroller	72.85	75.58	78.60	81.74
Troubleshooter	74.09	76.87	79.94	83.14
Working Foreman - Electric Distribution	76.67	79.55	82.73	86.04
Working Foreman - Electric Transmission	79.10	82.07	85.35	88.76
Working Foreman - EROC	78.97	81.94	85.21	88.62
Working Foreman - Service Truck (Lineman In-Charge – 2-Person Svc Truck)	72.13	74.84	77.83	80.94

**ELECTRIC TRANSMISSION AND DISTRIBUTION
DEPARTMENT**

MAINTENANCE AND UNDERGROUND DIVISION

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Electrician, Apprentice				
1 st six months	43.70	45.34	47.15	49.04
2 nd six months	45.21	46.91	48.79	50.74
3 rd six months	46.05	47.78	49.69	51.68
4 th six months	48.72	50.55	52.57	54.67
5 th six months	51.14	53.06	55.18	57.39
Thereafter	53.00	54.99	57.19	59.48
Electrician Assistant				
1 st year	34.73	36.03	37.47	38.97
2 nd year	34.73	36.03	37.47	38.97
Thereafter	35.35	36.68	38.15	39.68
Electrician – Shops/PET Lab	66.86	69.37	72.14	75.03
Electric Shop Assistant				
1 st year	34.09	35.37	36.78	38.25
Thereafter	35.83	37.17	38.66	40.21
Grounds and Jumpers Specialist	68.08	70.63	73.46	76.40
Hazardous Material Technician	43.39	45.02	46.82	48.69
Patroller (Transmission)				
1 st year	47.16	48.93	50.89	52.93
Thereafter	48.64	50.47	52.49	54.59
Relay Specialist	75.58	78.42	81.56	84.82
Relay Technician				
A Level	72.79	75.52	78.54	81.68
B Level	68.58	71.16	74.01	76.97
C Level	67.35	69.88	72.68	75.59
Shop Mechanic – Electric Meter				
1 st year	37.86	39.28	40.85	42.48
2 nd year	40.30	41.81	43.48	45.22
Thereafter	44.71	46.39	48.25	50.18

**ELECTRIC TRANSMISSION AND DISTRIBUTION
DEPARTMENT**

MAINTENANCE AND UNDERGROUND DIVISION – cont'd

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Substation Electrician	<i>65.90</i>	<i>68.37</i>	<i>71.10</i>	<i>73.94</i>
Substation Equipment Operator				
1 st year	<i>46.49</i>	<i>48.23</i>	<i>50.16</i>	<i>52.17</i>
Thereafter	<i>48.10</i>	<i>49.90</i>	<i>51.90</i>	<i>53.98</i>
1 st year (Haz Mat Cert)	<i>47.48</i>	<i>49.26</i>	<i>51.23</i>	<i>53.28</i>
Thereafter (Haz Mat Cert)	<i>49.11</i>	<i>50.95</i>	<i>52.99</i>	<i>55.11</i>
Working Foreman – Electric Maintenance Shops	<i>68.75</i>	<i>71.33</i>	<i>74.18</i>	<i>77.15</i>
Working Foreman – Shops/PET Lab	<i>70.82</i>	<i>73.48</i>	<i>76.42</i>	<i>79.48</i>
Working Foreman – Substation	<i>70.83</i>	<i>73.49</i>	<i>76.43</i>	<i>79.49</i>

TESTS AND COMMUNICATION DIVISION

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Junior Communications Technician				
1 st year	51.07	52.99	55.11	57.31
2 nd year	55.29	57.36	59.65	62.04
Thereafter	59.51	61.74	64.21	66.78
Communications Technician	64.32	66.73	69.40	72.18
Senior Communications Technician	69.58	72.19	75.08	78.08
Electrical Instrument Technician				
1 st year	54.52	56.56	58.82	61.17
2 nd year	59.42	61.65	64.12	66.68
Thereafter	60.36	62.62	65.12	67.72
Electric Meter Shop Assistant				
1 st year	31.84	33.03	34.35	35.72
Thereafter	33.44	34.69	36.08	37.52
Electrician	54.87	56.93	59.21	61.58
Electrician – EV Equipment Tech				
1 st year	47.27	49.04	51.00	53.04
2 nd year	51.06	52.97	55.09	57.29
Thereafter	54.87	56.93	59.21	61.58
Electronic Control Tech – Power Delivery	63.81	66.20	68.85	71.60
Meter Shop Technician	42.33	43.92	45.68	47.51
Meter Technician, Single Phase	40.50	42.02	43.70	45.45
Meter Installer	38.94	40.40	42.02	43.70
Meter Test Electrician	61.83	64.15	66.72	69.39

**ELECTRIC TRANSMISSION AND DISTRIBUTION
DEPARTMENT**

TESTS AND COMMUNICATION DIVISION (cont'd)

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Meter Tester, Apprentice				
1 st six months	42.48	44.07	45.83	47.66
2 nd six months	43.91	45.56	47.38	49.28
3 rd six months	44.81	46.49	48.35	50.28
4 th six months	47.36	49.14	51.11	53.15
5 th six months	49.68	51.54	53.60	55.74
Thereafter	51.45	53.38	55.52	57.74
Meter Tester, Electric Not trained up (formerly 24B)	57.15	59.29	61.66	64.13
Meter Tester, Electric Fully trained (formerly 25B)	60.01	62.26	64.75	67.34
Working Foreman – Electric Meter Shop	60.41	62.68	65.19	67.80
Working Foreman – Meter Test Electrician	64.47	66.89	69.57	72.35

SUPPORT SERVICES DIVISION

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Collections Support Person, Field				
1 st six months	25.65	26.61	27.67	28.78
Next 12 months	27.15	28.17	29.30	30.47
Next 12 months	28.56	29.63	30.82	32.05
Next 12 months	30.07	31.20	32.45	33.75
Thereafter	32.96	34.20	35.57	36.99
Collector				
1 st six months	23.14	24.01	24.97	25.97
Next 12 months	25.12	26.06	27.10	28.18
Thereafter	27.35	28.38	29.52	30.70
Collector, Senior <i>*(entering classification after 2/24/2003)</i>				
1 st year	32.04	33.24	34.57	35.95
2 nd year	34.73	36.03	37.47	38.97
3 rd year	36.59	37.96	39.48	41.06
Thereafter	38.93	40.39	42.01	43.69
Collector, Senior				
1 st year	33.51	34.77	36.16	37.61
2 nd year	35.35	36.68	38.15	39.68
3 rd year	37.86	39.28	40.85	42.48
Thereafter	40.30	41.81	43.48	45.22
District Crew Dispatcher				
1st six months	34.77	36.07	37.51	39.01
2nd six months	36.21	37.57	39.07	40.63
2nd year	39.15	40.62	42.24	43.93
3rd year	42.05	43.63	45.38	47.20
4th year	45.01	46.70	48.57	50.51
5th year	47.96	49.76	51.75	53.82
Thereafter	51.88	53.83	55.98	58.22
Dispatch Specialist				
1st six months	43.82	45.46	47.28	49.17
2nd six months	46.02	47.75	49.66	51.65
2 nd year	49.12	50.96	53.00	55.12
Thereafter	51.88	53.83	55.98	58.22

SUPPORT SERVICES DIVISION – cont'd

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Relief District Crew Dispatcher				
1st six months	34.77	36.07	37.51	39.01
2nd six months	36.21	37.57	39.07	40.63
2nd year	39.15	40.62	42.24	43.93
3rd year	42.05	43.63	45.38	47.20
4th year	45.01	46.70	48.57	50.51
5th year	47.96	49.76	51.75	53.82
Thereafter	51.88	53.83	55.98	58.22

GAS DEPARTMENT

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Compressor Operator				
1st year	<i>44.68</i>	<i>46.36</i>	<i>48.21</i>	<i>50.14</i>
2nd year	<i>46.88</i>	<i>48.64</i>	<i>50.59</i>	<i>52.61</i>
Thereafter	<i>55.52</i>	<i>57.60</i>	<i>59.90</i>	<i>62.30</i>
Diver	<i>93.48</i>	<i>96.99</i>	<i>100.87</i>	<i>104.90</i>
Gas Trans CP Electrician NACE	<i>56.47</i>	<i>59.29</i>	<i>61.66</i>	<i>64.13</i>
Equipment Technician	<i>40.30</i>	<i>41.81</i>	<i>43.48</i>	<i>45.22</i>
Equipment Utility Worker A	<i>43.39</i>	<i>45.02</i>	<i>46.82</i>	<i>48.69</i>
Equipment Utility Worker A NCCCO Certified	<i>43.82</i>	<i>45.46</i>	<i>47.28</i>	<i>49.17</i>
Equipment Utility Worker B	<i>42.86</i>	<i>44.47</i>	<i>46.25</i>	<i>48.10</i>
Equipment Utility Worker – EROC	<i>44.69</i>	<i>46.37</i>	<i>48.22</i>	<i>50.15</i>
Equipment Utility Worker – EROC NCCCO Certified	<i>45.13</i>	<i>46.82</i>	<i>48.70</i>	<i>50.65</i>

GAS DEPARTMENT (cont'd)

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Fitter (Miramar)	41.02	42.56	44.26	46.03
Gas/UG Technician A	41.57	43.13	44.86	46.65
Gas/UG Technician A – Emergency Response	45.73	47.44	49.35	51.32
Gas/UG Technician A – GROC	42.82	44.42	46.21	48.05
Gas/UG Technician B				
1 st year	30.12	31.25	32.50	33.80
Thereafter	38.15	39.58	41.16	42.81
Gas/UG Technician B – GROC				
1 st year	31.02	32.19	33.48	34.81
Thereafter	39.29	40.77	42.39	44.09
Inspector A				
1 st year	49.50	51.36	53.41	55.55
2 nd year	51.38	53.31	55.44	57.66
Thereafter	53.93	55.95	58.19	60.52
Inspector B				
1 st year	48.64	50.46	52.48	54.58
2 nd year	49.50	51.36	53.41	55.55
Thereafter	51.38	53.31	55.44	57.66
Instrument Control Technician (Gas) - Distribution	58.51	60.70	63.13	65.66
Instrument Control Technician (Gas) - Transmission	58.51	60.70	63.13	65.66
Instrument Technician (Gas) A - Distribution				
1 st year	51.88	53.83	55.98	58.22
Thereafter	54.48	56.52	58.78	61.13
Instrument Technician (Gas) A - Transmission				
1 st year	51.88	53.83	55.98	58.22
Thereafter	54.48	56.52	58.78	61.13
Instrument Technician (Gas) B - Distribution	49.13	50.97	53.01	55.13

GAS DEPARTMENT (cont'd)

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Instrument Technician (Gas) B - Transmission	49.13	50.97	53.01	55.13
Instrument Technician (Gas) C - Distribution				
1 st year	38.26	39.69	41.28	42.93
2 nd year	41.43	42.98	44.70	46.49
Thereafter	45.14	46.83	48.70	50.65
Instrument Technician (Gas) C - Transmission				
1 st year	38.26	39.69	41.28	42.93
2 nd year	41.43	42.98	44.70	46.49
Thereafter	45.14	46.83	48.70	50.65
Laborer – EROC Digging Crew				
1st year	21.75	22.57	23.47	24.41
2nd year	22.74	23.60	24.54	25.52
3rd year	24.00	24.90	25.89	26.93
4th year	26.06	27.04	28.12	29.24
Thereafter	28.39	29.45	30.62	31.85
Laborer - GROC				
1 st year	21.75	22.57	23.47	24.41
2 nd year	22.74	23.60	24.54	25.52
3 rd year	24.00	24.90	25.89	26.93
4 th year	26.06	27.04	28.12	29.24
Thereafter	28.39	29.45	30.62	31.85
Laborer / UG Tech (B)				
1st year	30.12	31.25	32.50	33.80
Thereafter	38.15	39.58	41.16	42.81
Laborer / UG Tech (B) – GROC				
1st year	31.02	32.19	33.48	34.81
Thereafter	39.29	40.77	42.39	44.09
Locator	47.30	49.08	51.04	53.08
Mapmaker	40.30	41.81	43.48	45.22
Mechanic (Gas)				
1 st year	48.23	50.04	52.04	54.12
Thereafter	50.61	52.51	54.61	56.79

GAS DEPARTMENT (cont'd)

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Mechanic, Apprentice (Gas)				
1st year	38.93	40.39	42.01	43.69
2nd year	40.30	41.81	43.48	45.22
3 rd year	43.39	45.02	46.82	48.69
Thereafter	44.71	46.39	48.25	50.18
Meter Repair Specialist A	48.64	50.47	52.49	54.59
Meter Repair Specialist B				
1st year	37.86	39.28	40.85	42.48
2nd year	41.02	42.56	44.26	46.03
Thereafter	44.71	46.39	48.25	50.18
Patroller (Gas)				
1st year	41.33	42.88	44.60	46.38
2nd year	43.71	45.35	47.16	49.05
Thereafter	45.04	46.73	48.60	50.54
Gas Meter Set Technician - Distribution				
1st year	47.93	49.73	51.72	53.79
Thereafter	50.12	52.00	54.08	56.24
Regulator Technician - Distribution				
1st year	49.43	51.29	53.34	55.47
2nd year	53.82	55.84	58.07	60.39
Thereafter	56.52	58.64	60.99	63.43
Regulator Technician - Transmission				
1st year	49.43	51.29	53.34	55.47
2nd year	53.82	55.84	58.07	60.39
Thereafter	56.52	58.64	60.99	63.43
Regulator Technician Asst C - Distribution	38.88	40.34	41.95	43.63
Regulator Technician Asst B - Distribution	40.02	41.52	43.18	44.91
Regulator Technician Asst A - Distribution	44.56	46.23	48.08	50.00

GAS DEPARTMENT (cont'd)

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Regulator Technician Asst C - Transmission	38.88	40.34	41.95	43.63
Regulator Technician Asst B - Transmission	40.02	41.52	43.18	44.91
Regulator Technician Asst A - Transmission	44.56	46.23	48.08	50.00
Shop Mechanic				
1 st year	37.86	39.28	40.85	42.48
2 nd year	40.30	41.81	43.48	45.22
Thereafter	44.71	46.39	48.25	50.18
Traffic Control Assistant				
1 st year	20.96	21.75	22.62	23.52
2 nd year	21.91	22.73	23.64	24.59
3 rd year	23.13	24.00	24.96	25.96
4 th year	25.12	26.06	27.10	28.18
Thereafter	27.37	28.40	29.54	30.72
Traffic Control Specialist	38.71	40.16	41.77	43.44
Valve Technician	45.14	46.83	48.70	50.65
Welder (Gas) – Non-Arc				
1 st year	42.72	44.32	46.09	47.93
2 nd year	47.66	49.45	51.43	53.49
Thereafter	51.71	53.65	55.80	58.03
Welder (Gas) – Arc Qualified				
1 st year	43.67	45.31	47.12	49.00
2 nd year	48.58	50.40	52.42	54.52
Thereafter	53.02	55.01	57.21	59.50
Welder (Gas) Arc Qual – GROC				
1 st year	44.98	46.67	48.53	50.47
2 nd year	50.04	51.91	53.99	56.16
Thereafter	54.61	56.66	58.93	61.29
Welder (Gas & Shops Certified)	53.90	55.92	58.16	60.49

GAS DEPARTMENT (cont'd)

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Working Foreman – EROC Digging Crew	<i>46.98</i>	<i>48.74</i>	<i>50.69</i>	<i>52.72</i>
Working Foreman (Gas) – Non-Arc Qualified	<i>62.28</i>	<i>64.62</i>	<i>67.20</i>	<i>69.89</i>
Working Foreman (Gas) – Arc Qualified	<i>63.16</i>	<i>65.53</i>	<i>68.15</i>	<i>70.88</i>
Working Foreman (Gas) – Emerg Response – Non-Arc Q	<i>68.51</i>	<i>71.08</i>	<i>73.92</i>	<i>76.88</i>
Working Foreman (Gas) –Emerg Response – Arc Qual	<i>69.48</i>	<i>72.08</i>	<i>74.97</i>	<i>77.97</i>
Working Foreman (Gas) GROC – Non-Arc Qualified	<i>64.15</i>	<i>66.56</i>	<i>69.22</i>	<i>71.99</i>
Working Foreman (Gas) GROC– Arc Qual	<i>65.05</i>	<i>67.50</i>	<i>70.19</i>	<i>73.01</i>
Working Foreman – (Gas & Shops Certified Welder)	<i>58.34</i>	<i>60.53</i>	<i>62.95</i>	<i>65.47</i>
Working Foreman (Weld Shop)				
1 st year	<i>52.90</i>	<i>54.88</i>	<i>57.08</i>	<i>59.36</i>
Thereafter	<i>55.52</i>	<i>57.60</i>	<i>59.90</i>	<i>62.30</i>

GAS DEPARTMENT

STREET REPAIR DIVISION

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Concrete Finisher				
1st year	29.89	31.01	32.25	33.54
<i>Thereafter</i>	40.30	41.81	43.48	45.22
Laborer – Street Repair				
1 st year	21.12	21.91	22.79	23.70
2 nd year	22.08	22.91	23.83	24.78
3 rd year	--	--	--	--
4 th year	--	--	--	--
Thereafter	27.56	28.59	29.73	30.92
Street Repair Specialist (formerly Vehicle Operator A)				
1 st year	42.66	44.26	46.03	47.87
Thereafter	44.85	46.53	48.39	50.33
Working Foreman (Street Repair)	49.77	51.64	53.71	55.86

CUSTOMER SERVICE FIELD DIVISION

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Appliance Mechanic	56.04	58.14	60.47	62.89
Relief Appliance Mechanic	54.95	57.01	59.29	61.66
Header Truck Assistant	38.50	39.94	41.54	43.20
Header Truck Assistant - CPCP	44.71	46.39	48.25	50.18
Meter Service Person				
1 st year	40.87	42.40	44.10	45.86
2 nd year	43.79	45.43	47.25	49.14
Thereafter	47.17	48.94	50.90	52.94
Meter Service Person – Seasonal	47.17	48.94	50.90	52.94
Service Technician				
1 st year	48.34	50.15	52.16	54.25
2 nd year	50.22	52.10	54.18	56.35
3 rd year	52.01	53.96	56.12	58.36
Thereafter	54.15	56.18	58.43	60.77
Service Technician – O-Shift	59.57	61.80	64.27	66.85
Service Technician – Seasonal				
1 st year	45.30	47.00	48.88	50.84
2 nd year	48.07	49.87	51.86	53.93
3 rd year	49.75	51.62	53.68	55.83
Thereafter	51.80	53.74	55.89	58.13
Turn-On Person	44.71	46.39	48.25	50.18

FACILITY MANAGEMENT DEPARTMENT

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Facilities Helper				
1st year	<i>23.14</i>	<i>24.01</i>	<i>24.97</i>	<i>25.97</i>
2nd year	<i>25.12</i>	<i>26.06</i>	<i>27.10</i>	<i>28.18</i>
3rd year	<i>27.35</i>	<i>28.38</i>	<i>29.52</i>	<i>30.70</i>
4th year	<i>29.75</i>	<i>30.87</i>	<i>32.10</i>	<i>33.38</i>
5th year	<i>32.04</i>	<i>33.24</i>	<i>34.57</i>	<i>35.95</i>
6th year	<i>33.51</i>	<i>34.77</i>	<i>36.16</i>	<i>37.61</i>
7th year	<i>34.73</i>	<i>36.03</i>	<i>37.47</i>	<i>38.97</i>
Thereafter	<i>35.35</i>	<i>36.68</i>	<i>38.15</i>	<i>39.68</i>
Facility Mechanic A	<i>51.38</i>	<i>53.31</i>	<i>55.44</i>	<i>57.66</i>
Facility Mechanic B	<i>48.64</i>	<i>50.46</i>	<i>52.48</i>	<i>54.58</i>
Carpenter	<i>47.16</i>	<i>48.93</i>	<i>50.89</i>	<i>52.93</i>
Electrician - Facilities	<i>54.87</i>	<i>56.93</i>	<i>59.21</i>	<i>61.58</i>
Locksmith	<i>44.71</i>	<i>46.39</i>	<i>48.25</i>	<i>50.18</i>
Painter	<i>45.58</i>	<i>47.29</i>	<i>49.18</i>	<i>51.15</i>
Working Foreman (Facilities)	<i>58.44</i>	<i>60.63</i>	<i>63.06</i>	<i>65.58</i>

STORES DEPARTMENT

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Material Handler				
1 st six months	34.73	36.03	37.47	38.97
Next 12 months	35.35	36.68	38.15	39.68
Next 12 months	37.86	39.28	40.85	42.48
Thereafter	41.02	42.56	44.26	46.03
Per LOU	43.39	45.02	46.82	48.69
Material Handler* - (entering the classification after 3/18/1999)				
1st six months	32.04	33.24	34.57	35.95
Next 12 months	33.51	34.77	36.16	37.61
Thereafter	34.73	36.03	37.47	38.97
Material Scheduler				
1st Year	40.30	41.81	43.48	45.22
2nd Year	41.02	42.56	44.26	46.03
Thereafter	45.58	47.29	49.18	51.15
Receiving / Shipping Clerk	45.58	47.29	49.18	51.15
Stockkeeper, District	48.64	50.46	52.48	54.58
Stockkeeper, Lead	44.71	46.39	48.25	50.18
Storeroom Laborer				
1 st year	20.96	21.75	22.62	23.52
2 nd year	21.91	22.73	23.64	24.59
3 rd year	23.13	24.00	24.96	25.96
4 th year	25.12	26.06	27.10	28.18
5 th year	27.37	28.40	29.54	30.72
Thereafter	27.37	28.40	29.54	30.72

TRANSPORTATION & SHOPS DEPARTMENT

HAZARDOUS MATERIALS DIVISION

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Environmental Operations Assistant				
1 st six months	27.35	28.38	29.52	30.70
2 nd s ix months	29.75	30.87	32.10	33.38
3 rd six months	32.04	33.24	34.57	35.95
4 th six months	33.51	34.77	36.16	37.61
5 th six months	34.73	36.03	37.47	38.97
Thereafter	35.35	36.68	38.15	39.68
Hazardous Substance Specialist				
1st year	40.30	41.81	43.48	45.22
2 nd year	43.39	45.02	46.82	48.69
Thereafter	48.64	50.46	52.48	54.58
Laboratory Technician				
1st year	40.98	42.52	44.22	45.99
2 nd year	44.13	45.78	47.61	49.51
3 rd year	46.37	48.11	50.03	52.03
Thereafter	49.47	51.33	53.38	55.52
Working Foreman, Day (Haz Mat)	55.01	57.07	59.35	61.72
Working Foreman, Night (Haz Mat)	52.40	54.37	56.54	58.80

TRANSPORTATION & SHOPS DEPARTMENT

SHOPS DIVISION

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Machinist				
1 st year	47.87	49.67	51.66	53.73
Thereafter	50.25	52.14	54.23	56.40
Machinist, Apprentice				
1 st year	38.93	40.39	42.01	43.69
2 nd year	41.02	42.56	44.26	46.03
Thereafter	44.71	46.39	48.25	50.18
Mechanic, Maintenance	47.16	48.93	50.89	52.93
Mechanic, Sheet Metal	45.58	47.29	49.18	51.15
Shops Assistant	41.02	42.56	44.26	46.03
Shop Mechanic				
1 st year	37.86	39.28	40.85	42.48
2 nd year	40.30	41.81	43.48	45.22
Thereafter	44.71	46.39	48.25	50.18
Welder, Shops Services/Shop Division				
1 st year	41.28	42.83	44.54	46.32
2 nd year	46.02	47.75	49.66	51.65
Thereafter	49.99	51.86	53.93	56.09
Welder, Certified Shop	52.34	54.30	56.47	58.73
Welder, Gas & Shop Certified	53.90	55.92	58.16	60.49
Working Foreman (Gas & Shop Certified Welder)	58.34	60.53	62.95	65.47

TRANSPORTATION & SHOPS DEPARTMENT

TRANSPORTATION DIVISION

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Auto Parts Handler A	45.45	47.15	49.04	51.00
Auto Parts Handler B				
1 st year	40.30	41.81	43.48	45.22
Thereafter	43.39	45.02	46.82	48.69
Auto Parts Handler C				
1 st year	29.75	30.87	32.10	33.38
2 nd year	32.04	33.24	34.57	35.95
3 rd year	33.51	34.77	36.16	37.61
4 th year	34.73	36.03	37.47	38.97
5 th year	35.35	36.68	38.15	39.68
6 th year	36.59	37.96	39.48	41.06
Thereafter	37.86	39.28	40.85	42.48
Auto Parts Handler, Lead				
1st year	47.97	49.77	51.76	53.83
Thereafter	49.47	51.33	53.38	55.52
Equipment Operations Assistant				
1st year	25.12	26.06	27.10	28.18
2nd year	27.35	28.38	29.52	30.70
Thereafter	29.75	30.87	32.10	33.38
Equipment Operations Assistant - EROC				
1st year	25.87	26.84	27.91	29.03
2nd year	28.17	29.23	30.41	31.62
Thereafter	30.64	31.80	33.06	34.38

TRANSPORTATION & SHOPS DEPARTMENT

TRANSPORTATION DIVISION (cont'd)

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Fleet Maintenance Technician				
1 st year	42.98	44.59	46.37	48.22
2 nd year	43.84	45.48	47.30	49.19
3 rd year	47.72	49.51	51.49	53.55
4 th year	50.37	52.26	54.35	56.52
Thereafter	51.90	53.85	56.00	58.24
Fleet Service Attendant				
1 st year	20.31	21.07	21.91	22.79
2 nd year	21.28	22.08	22.96	23.88
Thereafter	23.51	24.39	25.37	26.38
Fleet Technician Assistant				
1 st year	32.04	33.24	34.57	35.95
2 nd year	33.51	34.77	36.16	37.61
3 rd year	34.73	36.03	37.47	38.97
Thereafter	35.35	36.68	38.15	39.68
Mechanic, District Auto	51.38	53.31	55.44	57.66
Mechanic, Field	52.80	54.78	56.97	59.25
Special Equipment Operator A				
1 st year	49.78	51.65	53.72	55.87
2 nd year	50.10	51.98	54.06	56.22
3 rd year	50.41	52.30	54.39	56.57
4 th year	50.73	52.63	54.74	56.93
Thereafter	51.04	52.95	55.07	57.27
Special Equipment Operator A - EROC				
1 st year	51.27	53.20	55.33	57.55
2 nd year	51.60	53.54	55.68	57.91
3 rd year	51.92	53.87	56.02	58.27
4 th year	52.25	54.21	56.38	58.64
Thereafter	52.57	54.54	56.72	58.99
Special Equipment Operator B				
1 st year	48.52	50.34	52.35	54.44
2 nd year	48.84	50.67	52.70	54.81
3 rd year	49.15	50.99	53.03	55.15
Thereafter	49.47	51.33	53.38	55.52

TRANSPORTATION & SHOPS DEPARTMENT

TRANSPORTATION DIVISION (cont'd)

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Special Equipment Operator B - EROC				
1 st year	49.98	51.85	53.92	56.07
2 nd year	50.31	52.19	54.28	56.45
3 rd year	50.62	52.52	54.62	56.80
Thereafter	50.95	52.87	54.98	57.19
Special Equipment Operator C				
1 st year	45.58	47.29	49.18	51.15
2 nd year	46.87	48.63	50.58	52.60
3 rd year	47.51	49.29	51.26	53.31
Thereafter	48.15	49.96	51.96	54.04
Special Equipment Operator C - EROC				
1 st year	46.95	48.71	50.66	52.68
2 nd year	48.28	50.09	52.10	54.18
3 rd year	48.94	50.77	52.80	54.91
Thereafter	49.59	51.46	53.52	55.66
Vehicle Operator A				
1 st year	41.54	43.10	44.82	46.61
2 nd year	42.71	44.31	46.08	47.92
Thereafter	44.35	46.01	47.85	49.76
Vehicle Operator A - EROC				
1 st year	42.78	44.38	46.16	48.01
2 nd year	43.98	45.63	47.46	49.36
Thereafter	45.69	47.40	49.30	51.27
Working Foreman (Garage)				
1 st year	54.89	56.95	59.23	61.60
Thereafter	57.74	59.91	62.31	64.80

COMPANY-WIDE CLASSIFICATIONS

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Helper				
1 st year	27.35	28.38	29.52	30.70
2 nd year	29.75	30.87	32.10	33.38
3 rd year	32.04	33.24	34.57	35.95
4 th year	33.51	34.77	36.16	37.61
5 th year	34.73	36.03	37.47	38.97
6 th year	35.35	36.68	38.15	39.68
7 th year	36.59	37.96	39.48	41.06
Thereafter	37.86	39.28	40.85	42.48
Helper**** (<i>hired after 10/3/1994</i>)				
1 st year	23.14	24.01	24.97	25.97
2 nd year	25.12	26.06	27.10	28.18
3 rd year	27.35	28.38	29.52	30.70
4 th year	29.75	30.87	32.10	33.38
5 th year	32.04	33.24	34.57	35.95
6 th year	33.51	34.77	36.16	37.61
7 th year	34.73	36.03	37.47	38.97
Thereafter	35.35	36.68	38.15	39.68
Laborer*** (<i>hired after 6/18/1984</i>)				
1 st year	23.32	24.19	25.16	26.17
2 nd year	25.30	26.25	27.30	28.39
3 rd year	27.56	28.59	29.73	30.92
4 th year	29.97	31.09	32.33	33.62
5 th year	32.28	33.49	34.83	36.22
Thereafter	33.76	35.03	36.43	37.89
Laborer**** (<i>hired after 10/3/1994</i>)				
1 st year	21.12	21.91	22.79	23.70
2 nd year	22.08	22.91	23.83	24.78
3 rd year	23.30	24.17	25.14	26.15
4 th year	25.30	26.25	27.30	28.39
Thereafter	27.56	28.59	29.73	30.92

EXHIBIT “B” – RELIEF RATES

Job Position	Hourly Rate Effective Date			
	9/1/22	9/1/23	9/1/24	9/1/25
Lead Dispatcher Specialist	53.93	55.95	58.19	60.52
Lineman (In Chg 2-Person Crew)	71.02	73.69	76.64	79.71
Lineman (In Chg 2-Person Crew) - EROC	74.29	77.09	80.16	83.37
Lineman (In Chrg 2-Person Svc Truck)	72.13	74.84	77.83	80.94
Lineman (In Chg Rough-In Truck)	72.13	74.84	77.83	80.94
Lineman, Transmission (In Chg 2-Person Crew)	74.31	77.10	80.18	83.39
Material Scheduler	45.58	47.29	49.18	51.15
Operator Washer (In Chg 2-Person Crew)	68.45	71.02	73.86	76.81
Relief Appliance Mechanic	54.95	57.01	59.29	61.66
Relief Fault Finding Specialist	73.58	76.34	79.39	82.57
Relief Locator	47.30	49.08	51.04	53.08
Relief Troubleshooter	74.09	76.87	79.94	83.14
Relief Turn-On Helper	43.39	45.02	46.82	48.69
Relief Turn-On Meter Person	45.45	47.16	49.05	51.01
Street Repair Crew Leader	44.71	46.39	48.25	50.18
Substation Electrician (In Chg 2-Person Crew)	68.37	70.93	73.77	76.72
Traffic Control Lead	43.29	44.91	46.71	48.58
Utility Service Specialist	38.93	40.39	42.01	43.69
Welder (In Chg 2-Person Crew)	53.76	55.78	58.01	60.33
Working Foreman (Digging Crew)	45.61	47.32	49.21	51.18
Working Foreman (Fleet Ops)	49.99	51.86	53.93	56.09

**Workpaper for Gas Transmission Operations & Construction
Update Testimony**

GAS TRANSMISSION OPERATIONS & CONSTRUCTION OPERATIONS In 2021 \$ (000s)			
	Original TY 2024 Forecast	Updated TY 2024 Forecast	Change
Labor	3,185	3,583	398
Non-Labor	1,918	1,918	0
NSE	0	0	0
Total*	5,103	5,501	398

*Totals may include rounding differences

Updated TY 2024 Labor costs based on 4.15% annual CBA labor increase starting in 2022.

In 2021 \$000

1GT000.000	TY2024 Pipeline and Instrumentation Operations	1,323 x 1.1245 =	1,488
1GT001.000	TY 2024 Compressor Station Operations	1,822 x 1.1245 =	2,050
1GT002.000	TY 2024 Technical Services	40 x 1.1245 =	45
	TOTAL		3,583

Workpaper to Customer Services – Field Operations
Update Testimony

O&M Summary for Customer Field Operations

Customer Services – Field Operations			
In 2021 \$ (000s)			
	Original TY 2024 Forecast**	Updated TY 2024 Forecast	Change
Labor	34,223	34,337	114
Non-Labor	6,115	6,115	0
NSE	0	0	0
Total*	40,337	40,452	114

*Totals may include rounding differences

**Revised Direct Testimony, Ex. SDG&E-17-R, served August 2022.

1FC001.000	TY2024 Customer Field Operations Total Labor - In 2021 \$000	15,689
	Less Field Collectors - no Inequity	-448
	Total Customer Field Operations - w/ Inequity	15,241
	Inequity .75%	0.75%
	Inequity Amount	114

**Update Testimony - SDG&E Environmental Services and San Onofre Nuclear Generating Station – SONGS
Union Collective Bargaining Agreement Incremental Wage Impact to GRC TY 2024 Forecast**

SDG&E-24-WP Workpaper Group 1EV000.000 Environmental Services

Hourly Increase \$ 0.75 (A)	HAZARDOUS MATERIALS OPERATIONS				
	(B) Regular Hrs	(C) Overtime Hrs	(D) Total Increase	(E) O&M %	(F) O&M Impact
Union Job Classification					
Hazardous Material Specialist	2088	750	\$ 2,550	60%	\$ 1,530
Hazardous Material Specialist	2088	750	\$ 2,550	60%	\$ 1,530
Hazardous Material Specialist	2088	750	\$ 2,550	60%	\$ 1,530
Hazardous Material Specialist	2088	750	\$ 2,550	60%	\$ 1,530
Hazardous Material Specialist	2088	750	\$ 2,550	60%	\$ 1,530
Hazardous Material Specialist	2088	750	\$ 2,550	60%	\$ 1,530
TOTAL					\$ 9,181

INDEX EXPLANATIONS

- (A) Hourly wage increase per final collective bargaining agreement.
- (B) Regular productive hours for each calendar year
- (C) Estimate of Overtime Hours per calendar year based upon 3-Yr historical average
- (D) Calculation: (A) x (B) + (A x 1.75) x (C)
- (E) O&M percentage allocation based upon historical average.
- (F) (D) x (E)

Environmental Services & SONGS In 2021 \$ (000s)			
	Original TY 2024 Forecast**	Updated TY 2024 Forecast	Change
Labor	4,382	4,391	9
Non-Labor	5,594	5,594	0
NSE	0	0	0
Total*	\$9,976	\$9,985	9

*Totals may include rounding differences.

**Direct Testimony, Ex. SDG&E-24, served May 2022

**Workpaper to Corporate Center - Pension and Post-Retirement Benefits Other than Pension
Update Testimony**

Pension and Post-Retirement Benefits Other than Pension O&M (\$000)			
O&M (\$000)	Original TY 2024 Forecast	Updated TY 2024 Forecast	Change
Pension	\$34,182	\$34,928	\$746

Notes: Forecasted TY 2024 costs exclude executive officer costs, as defined under Resolution E-4963 (December 13, 2018), pursuant to California Public Utilities Code Section 706 (as modified by Senate Bill 901). Base Year 2021 costs are based on contributions authorized in CPUC Decision (D.) 19-09-051 prior to removal of executive officer costs.

**San Diego Gas & Electric Company Cash Balance Plan
Additional Projection Details
Projected Funding Policy Contributions - Revised**



Projected 2024 Funding Policy Contribution (\$thousand)			
	Original TY 2024	CBA Plan Change Impact	Updated TY 2024
A. Policy Base Amount			
1. Projected Benefit Obligation	849,348	602	849,950
2. Fair value of assets	906,888	-	906,888
3. Shortfall (1. - 2.)	(57,540)	602	(56,938)
4. Discount rate	3.00%	-	3.00%
5. 7-year amortization factor	6.4172	-	6.4172
6. Present value of remaining payments	-	-	-
7. Shortfall amortization amount ((3. - 6.) / 5.)	(8,966)	93	(8,873)
8. Shortfall amortization at 1/1/2024	(8,966)	93	(8,873)
9. Shortfall amortization at 1/1/2028			
10. Service Cost at Base Year	42,212	631	42,843
11. Shortfall amortization (8. + 9.)	(8,966)	93	(8,873)
12. Base Policy Amount (10. + 11.)	33,246	724	33,970
13. EOY Base Policy Amount 12. * 1.030 (2022 - 2023 reflect 2019 GRC base amount)	34,243	746	34,989
B. Adjustments for Alternative Funding Triggers	-	-	-
C. Funding Policy Contribution (A.13 + B)	34,243	746	34,989

Notes: Original Filing numbers refer to Exhibit No. SDG&E-30-WP, dated May 2022. See SDG&E-30-WP page 13 for "Projected Funding Policy Contributions" and page 12 for Key Assumptions and Methodology, which are unchanged.

Revised numbers reflect plan change from new SDG&E Collective Bargaining Agreement (CBA). "Alternative Funding Triggers" refers collectively to potential adjustments for Minimum Required Contribution, 85% AFTAP minimum and 110% of PBO cap, as defined in SCG-26/SDG&E-30 at PHA-4.

The projections for 2024 are based on ASC 715 accounting information and include all participants under the Plan.

Attachment D

Workpaper to Update Testimony of SDG&E Wildfire Mitigation and Vegetation Management (Jonathan T. Woldemariam)

SDG&E Vegetation Management Contractor Rate Analysis 2023-2024

Table 1: Pole Brushing Services Contractor Rates 2023-2024:

Labor Category	2022-2023 Rates	2023-2024 Blended Rates	Blended Percent Difference
CP20CHEM	\$1.00	\$0.64	-36.47%
CP20DMEC	\$1.00	\$0.84	-15.77%
CP20DRC	\$1.00	\$0.67	-32.60%
CP20MECH	\$1.00	\$0.98	-2.46%
CP20RECL	\$1.00	\$0.49	-51.01%
CP20SK26	\$1.00	\$0.69	-30.70%
CPCHEM	\$1.00	\$1.37	36.95%
CPCHEMDWCA	\$1.00	\$0.49	-50.59%
CPCHEMLGREM	\$1.00	\$1.92	92.18%
CPCHEMNN	\$1.00	\$6.26	526.21%
CPCHEMNT	\$1.00	\$2.59	159.48%
CPCHEMSMREM	\$1.00	\$1.12	11.72%
CPDEAD8C	\$1.00	\$0.97	-3.10%
CPDHERB	\$1.00	\$1.06	5.79%
CPDMECH	\$1.00	\$0.74	-26.49%
CPDRECL	\$1.00	\$0.62	-38.22%
CPDSK26	\$1.00	\$1.18	17.97%
CPMECH	\$1.00	\$0.87	-12.81%
CPMECHDWCA	\$1.00	\$0.41	-58.88%
CPMECHLGREM	\$1.00	\$1.83	82.63%
CPMECHSMREM	\$1.00	\$0.90	-10.45%
CPNOTCH	\$1.00	\$3.12	212.24%
CPNOTCH-TP	\$1.00	\$5.01	401.11%
CPR1SMRM	\$1.00	\$2.53	152.63%
CPR2LGRM	\$1.00	\$1.40	39.75%
CPRECLRDWCA	\$1.00	\$0.45	-55.17%
CPRECLRLGREM	\$1.00	\$1.04	3.64%
CPRECLRSMREM	\$1.00	\$1.48	47.96%
CPREMECH	\$1.00	\$1.08	8.24%
CPSK26	\$1.00	\$2.01	100.80%
LACHEMDWCA	\$1.00	\$0.38	-62.10%
LACHEMLGREM	\$1.00	\$1.56	56.48%
LACHEMSMREM	\$1.00	\$0.81	-18.67%
LAMECHDWCA	\$1.00	\$0.33	-66.52%
LAMECHLGREM	\$1.00	\$1.40	39.91%

LAMECHSMREM	\$1.00	\$0.71	-28.97%
LARECLRDWCA	\$1.00	\$0.37	-63.01%
LARECLRLGREM	\$1.00	\$1.60	60.15%
LARECLRSMREM	\$1.00	\$0.87	-12.60%
LP10REME	\$1.00	\$0.73	-27.09%
NP20CHEM	\$1.00	\$0.64	-35.97%
NP20CM26	\$1.00	\$1.72	71.80%
NP20MECH	\$1.00	\$0.87	-12.64%
NPCHEM	\$1.00	\$0.52	-47.60%
NPCEMDBL	\$1.00	\$0.43	-56.67%
NPCM26	\$1.00	\$0.69	-30.94%
NPCM26DBL	\$1.00	\$0.54	-46.24%
NPMECH	\$1.00	\$0.55	-45.40%
NPMECHDBL	\$1.00	\$0.54	-46.40%
P1MAN-OT	\$1.00	\$1.08	7.75%
P1MAN-ST	\$1.00	\$1.29	29.45%
P1MAN-TP-ST	\$1.00	\$1.30	29.93%
P2MAN-OT	\$1.00	\$1.17	17.39%
P2MAN-ST	\$1.00	\$1.37	37.08%
STPOLE-CHEM	\$1.00	\$0.85	-15.14%
STPOLECHEMDBL	\$1.00	\$0.82	-18.09%
STPOLECHEMTPL	\$1.00	\$0.81	-19.07%
STPOLE-MECH	\$1.00	\$1.21	21.24%
STPOLEMECHDBL	\$1.00	\$1.11	10.79%
STPOLEMECHTPL	\$1.00	\$1.05	5.07%
STTOWER-CHEM	\$1.00	\$0.88	-12.21%
STTOWERCHEMDBL	\$1.00	\$0.37	-62.63%
STTOWER-MECH	\$1.00	\$1.13	12.95%
STTOWERMECHDBL	\$1.00	\$0.48	-52.16%
TRCHEMDBL	\$1.00	\$3.97	296.68%
TRCHEMTPL	\$1.00	\$3.71	271.42%
TRMECHDBL	\$1.00	\$2.66	166.31%
TRMECHTPL	\$1.00	\$2.47	146.50%
Average Percent Difference of Rates			29.05%

Note: The above rates have been standardized to summarize the percent difference following contract negotiations. The Rates are presented as blended (the average of the two sets of Contractors Rates). While the Average Percent Difference of Rates may capture a high-level overall trend of rates, the utilization of the Labor Category varies depending on the service activity. As such, special consideration must be given to the work volume associated with the various program activities. This program activity was previously serviced by one Contractor; with the sourcing effort a strategy was implemented to leverage two Contractors by splitting the service territory into two regions (North and South) to secure technical and commercial flexibility in the work requested.

[Cont. on next page]

Cost Drivers:

The following factors contribute to incremental rate changes in order of impact:

- **Competitive Bidding:** The Company underwent a sourcing effort to request and negotiate competitive rates for this activity. Through this effort, the Company was able to negotiate competitive rates that aligned with our historical or baseline 2022-2023 Contractor Rates prior to the Contractor’s Excess Liability Insurance loader application.
- **Contractor’s Excess Liability Insurance:** The insurance market, specific to vegetation management and wildfire coverage, continues to contract leading to higher premiums and lower available coverage. As a result, increased liability insurance costs for contractors are a significant cost driver resulting in the incremental rate changes. Upon review of the risks of this activity, Contractor’s Excess Liability Insurance requirements were revised to include a higher coverage available to the Company.
- **Union Labor:** As the associated activity is subject to Union Labor as required through regulatory mandates, the Company is subject to the annual Union imposed increases to the base wages and fringe benefits for the supporting labor. Between the 2022-2023 Union Labor Costs and 2023-2024 Union Labor Costs, there was an average increase of such labor (inclusive of base and fringe benefits on an hourly standard time) of approximately 3.06% as summarized in Table 3 (A). The Company forecasts for this regulatory imposed increase to labor to continue to trend upward in this direction. Union labor costs are subjected to any external negotiations between the Union and the Company’s Contractors.

Table 1 (A): Local Union 465 Wages

Classification	2022-2023 Union Labor Costs (inclusive of base and fringe benefits)	2023-2024 Union Labor Costs (inclusive of base and fringe benefits)	Percent Difference
Brush Crew Foreperson	\$49.28	\$50.66	2.80%
VC Tech I	\$36.32	\$37.51	3.28%
VC Tech II	\$39.05	\$40.34	3.30%
VC Tech III	\$47.02	\$48.40	2.93%
VC Tech IV	\$49.11	\$50.58	2.99%
Average Percent Difference of Union labor Costs			3.06%

Note: The Union Labor Costs are summarized as standard time inclusive of the base wages and fringe benefits as directed by the Local Union 465 Agreement between the Union and the Contractors.

Table 2: Tree Pruning and Removal Services Contractor Rates 2023-2024:

Labor Category	2022-2023 Rates	2023-2024 Blended Rates	Blended Percent Difference
1MANMAINTCREW-DT	\$0.00	\$1.00	-%
1MANMAINTCREW-ST	\$1.00	\$1.30	29.73%
2MANMAINTCREW-DT	\$1.00	\$1.05	5.13%
2MANMAINTCREW-ST	\$1.00	\$1.24	23.81%
2MANSQRT-DT	\$0.00	\$1.00	-%
2MANSQRT-ST	\$0.00	\$1.00	-%
2MC-DT	\$1.00	\$1.29	28.99%
2MC-ST	\$1.00	\$1.49	48.88%
2MCU-DT	\$1.00	\$1.13	12.67%
2MCU-ST	\$1.00	\$1.34	33.54%
2MEL-DT	\$1.00	\$1.26	26.25%
2MEL-ST	\$1.00	\$1.44	43.71%
2ML-DT	\$1.00	\$1.25	24.77%
2ML-ST	\$1.00	\$1.43	42.85%
3MANMAINTCREW-DT	\$0.00	\$1.00	-%
3MANMAINTCREW-ST	\$1.00	\$1.32	32.46%
3MC-DT	\$1.00	\$1.24	24.04%
3MC-ST	\$1.00	\$1.35	34.56%
3MCU-DT	\$0.00	\$1.00	-%
3MCU-ST	\$1.00	\$1.24	24.18%
3MEL-DT	\$1.00	\$1.18	17.75%
3MEL-ST	\$1.00	\$1.36	36.11%
3ML-DT	\$1.00	\$1.18	18.27%
3ML-ST	\$1.00	\$1.37	36.91%
3ML100-DT	\$1.00	\$1.06	5.63%
3ML100-ST	\$1.00	\$1.20	20.21%
PATROLDT	\$0.00	\$1.00	-%
PATROLST	\$1.00	\$1.28	27.95%
PRLD-DT	\$1.00	\$0.74	-25.64%
PRLD-ST	\$1.00	\$0.90	-10.43%
SENNEBOGAN DT	\$1.00	\$0.83	-17.20%
SENNEBOGAN ST	\$1.00	\$0.87	-13.42%
SL-1to20	\$0.00	\$1.00	-%
STRM-DT	\$1.00	\$1.07	7.24%
STRM-ST	\$1.00	\$1.24	24.06%
UPVEG-BR	\$1.00	\$1.09	8.67%
UPVEG-BT	\$1.00	\$1.34	34.07%
UPVEG-P1-LRG-RM	\$1.00	\$1.43	43.09%

UPVEG-P2-LRG-RM	\$1.00	\$1.56	55.84%
UPVEG-P3-LRG-RM	\$1.00	\$1.41	40.61%
UPVEG-P3-SML-RM	\$1.00	\$1.11	10.95%
UPVEG-R1	\$1.00	\$1.37	37.11%
UPVEG-R2	\$1.00	\$0.88	-12.24%
UPVEG-R3	\$1.00	\$1.05	5.31%
UPVEG-R4	\$1.00	\$1.32	32.32%
UPVEG-R5	\$1.00	\$1.01	0.62%
UPVEG-TT	\$1.00	\$1.93	92.61%
UPVEGP1P2SML-RM	\$1.00	\$1.46	45.98%
UPVMBRFSTSML-RM	\$1.00	\$0.66	-34.16%
VM-CHIPPER	\$0.00	\$1.00	-%
VM-FLAG	\$0.00	\$1.00	-%
VM-GR	\$0.00	\$1.00	-%
Average Percent Difference of Blended Rates			21.99%

Note: The above rates have been standardized to summarize the percent difference following contract negotiations. The Rates are presented as blended (the average of the two set of Contractors Rates). Additional rates, specifically to capture additional activities, were captured and denoted as one dollar (\$1.00) with a null percent difference (-%). While the Average Percent Difference of Rates may capture a high-level overall trend of rates, the utilization of the Labor Category varies depending on the service activity. As such, special consideration must be given to the work volume associated with the various program activities. The Blended Rates are representative of the lowest cost to complete the activity and may increase depending on the technical complexity of the activity and the required crew configuration.

Cost Drivers:

The following factors contribute to incremental rate changes in order of impact:

- **Contractor’s Excess Liability Insurance:** The insurance market, specific to vegetation management and wildfire coverage, continues to contract leading to higher premiums and lower available coverage. As a result, increased liability insurance costs for contractors are a significant cost driver resulting in the incremental rate changes. Upon review of the risks of this activity, Contractor’s Excess Liability Insurance requirements were revised to include a higher coverage available to the Company.
- **Competitive Bidding:** The Company underwent a sourcing effort to request and negotiate competitive rates for this activity. Through this effort, the Company was able to negotiate competitive rates that aligned with our historical or baseline 2022-2023 Contractor Rates prior to the Contractor’s Excess Liability Insurance loader application.
- **Union Labor:** As the associated activity is subject to Union Labor as required through regulatory mandates, the Company is subject to the annual Union imposed increases to the base wages and fringe benefits for the supporting labor. Between the 2022-2023 Union Labor Costs and 2023-2024 Union Labor Costs, there was an average increase of such labor (inclusive of base and fringe benefits on an hourly standard time) of approximately 2.94% as summarized in Table 4 (A). The Company forecasts for this regulatory imposed increase to labor to continue to trend upward in this direction. Union labor costs are subjected to any external negotiations between the Union and the Company’s Contractors.

[Cont. on next page]

Table 2 (A): Local Union 465 Wages

Classification	2022-2023 Union Labor Costs (inclusive of base and fringe benefits)	2023-2024 Union Labor Costs (inclusive of base and fringe benefits)	Percent Difference
Foreperson with CDL	\$70.34	\$72.51	3.09%
Foreperson without CDL	\$68.29	\$70.37	3.05%
Journeyman Tree Trimmer	\$65.42	\$67.36	2.97%
Trimmer Trainee (after 12 months)	\$60.17	\$61.93	2.93%
Trimmer Trainee (6-12 months)	\$54.88	\$56.46	2.88%
Trimmer Trainee (start)	\$49.65	\$51.05	2.82%
Ground Person (after 6 months)	\$39.02	\$40.30	3.28%
Ground Person (start)	\$36.62	\$37.51	2.43%
Specialized Tree Equipment Operator (Journeyman Tree Trimmer)	\$68.28	\$70.35	3.03%
Specialized Tree Equipment Operator (Not a Journeyman Tree Trimmer)	\$60.17	\$61.93	2.93%
Average Percent Difference of Union labor Costs			2.94%

Note: The Union Labor Costs are summarized as standard time inclusive of the base wages and fringe benefits as directed by the Local Union 465 Agreement between the Union and the Contractors.

Special Consideration: With all the above program activities, the Company has structured its Agreements with a framework that would limit “good-faith” negotiations and unreasonable rate increases without justification. This mechanism fixes Contractor’s competitively bid overhead and profit factors, accounts for subsequent annual Union labor increases, and separates rate factors that build into the Contractor’s rates to manage and mitigate overall rate increases due to external liability insurance market pressures, regulatory requirements, and fuel market increases.

Table 3: Pre-Inspection Services Contractor Rates 2023-2024:

Labor Category	2022-2023 Rates	2023-2024 Rates	Percent Difference
Pre-Inspector 1 - ST	\$1.00	\$0.90	-10.16%
Pre-Inspector 1 - OT	\$1.00	\$0.93	-6.61%
Pre-Inspector 1 - DT	\$0.00	\$1.00	-%
Pre-Inspector 2 - ST	\$1.00	\$0.91	-9.11%
Pre-Inspector 2 - OT	\$1.00	\$0.94	-5.95%
Pre-Inspector 2 - DT	\$0.00	\$1.00	-%
Pre-Inspector 3 - ST	\$1.00	\$0.93	-7.46%
Pre-Inspector 3 - OT	\$1.00	\$0.95	-5.16%
Pre-Inspector 3 - DT	\$0.00	\$1.00	-%
Contract Assistant - ST	\$1.00	\$0.94	-5.58%
Contract Assistant - OT	\$1.00	\$0.96	-3.96%
Contract Assistant - DT	\$0.00	\$1.00	-%
Average Percent Difference of Rates			-6.75%

Note: The above rates have been standardized to summarize the percent difference following contract negotiations. Additional rates, specifically to capture double-time for the various labor categories, were captured and denoted as one dollar (\$1.00) with a null percent difference (-%). While the Average Percent Difference of Rates may capture a high-level overall trend of rates, the utilization of the Labor Category varies depending on the service activity. As such, consideration must be given to the work volume associated with the various program activities.

Cost Drivers:

The following factors contribute to downward rate changes in order of impact:

- **Competitive Bidding:** The Company underwent a sourcing effort to request and negotiate competitive rates for this activity resulting in an alignment, or slight reduction, to our historical or baseline 2022-2023 Contractor Rates.
- **Non-Union Labor:** The associated labor supporting this activity is not subject to Union Labor Requirements. As such, there were no regulatory imposed increases on the base wages or fringe benefits for the labor. Nonetheless, labor costs continue to trend upward due to inflationary and labor market pressures. Through a fixed annual rate escalation, the Company forecasts to mitigate subsequent labor costs increasing while balancing the Contractor’s need to employ and retain a high-quality labor pool.
- **Contractor’s Excess Liability Insurance:** While the insurance market, specific to vegetation management, continues to contract leading to higher premiums and lower available coverage, the Contractor’s unique insurance framework provides relief from such insurance market pressures.

Table 4: Quality Assurance Services Contractor Projected Rates 2023-2024:

Labor Category	2022-2023 Rates	2023-2024 Rates	Percent Difference
VMAuditor1 - ST	\$1.00	\$1.15	15%
VMAuditor1 - OT	\$1.00	\$1.40	40%
VMAuditor1 - DT	\$0.00	\$1.00	-%
VMAUDITOR2 - ST	\$1.00	\$1.24	24%
VMAUDITOR2 - OT	\$1.00	\$1.47	47%
VMAUDITOR2 - DT	\$0.00	\$1.00	-%
VMAUDITOR3 - ST	\$1.00	\$1.27	27%
VMAUDITOR3 - OT	\$1.00	\$1.45	45%
VMAUDITOR3 - DT	\$0.00	\$1.00	-%
VM_AUD_CA - ST	\$1.00	\$1.34	34%
VM_AUD_CA - OT	\$1.00	\$1.43	43%
VM_AUD_CA - DT	\$0.00	\$1.41	41%
Average Percent Difference of Rates			35.05%

Note: The above rates have been standardized to summarize the percent difference following contract negotiations. Additional rates, specifically to capture double-time for the various labor categories, were captured and denoted as one dollar (\$1.00) with a null percent difference (-%). The 2023-2024 Rates are projected as negotiations are still underway and may be updated as necessary. While the Average Percent Difference of Rates may capture a high-level overall trend of rates, the utilization of the Labor Category varies depending on the service activity. As such, consideration must be given to the work volume associated with the various program activities.

Cost Drivers:

The following factors contribute to incremental rate changes in order of impact:

- **Competitive Bidding:** The Company underwent a sourcing effort to request and negotiate competitive rates for this activity. Through this effort, the selected Contractor, which was the previous incumbent, withdrew their proposal after extensive legal negotiations resulting in the Company selecting an alternative Contractor resulting in incremental rate changes. As a result of the change, the Company will incur incremental rate changes as the new Contractor offsets their initial startup costs through overhead expenses.
- **Contractor’s Excess Liability Insurance:** The insurance market, specific to vegetation management and wildfire coverage, continues to contract leading to higher premiums and lower available coverage. As a result, increased liability insurance costs for contractors are a significant cost driver resulting in the incremental rate changes.
- **Non-Union Labor:** The associated labor supporting this activity is not subject to Union Labor Requirements. As such, there were no regulatory imposed increases on the base wages or fringe benefits for the labor. Nonetheless, labor costs continue to trend upward due to inflationary and labor market pressures. Through a fixed annual rate escalation, the Company forecasts to mitigate subsequent labor costs increasing while balancing the Contractor’s need to employ and retain a high-quality labor pool.

Attachment E

Workpaper to Update Testimony of Corporate Center – General Administration (Derick R. Cooper)

**Sempra Corporate Center
Test Year 2024 General Rate Case
Escalation Indexes - NOI**

Workpaper 1 Escalation Indexes

Witness: Derick R. Cooper

Utility Cost Indexes (Set to Base Year 2021=1.0000)

Eduardo Martinez; data based on S&P Global 1st Quarter 2023 utility cost forecast, released April 2023.

O&M Labor Cost Index:

A simple average of the following two cost indexes:

ECIPWMBFNS Managers & Administrators Labor
ECIPWPARNS Professional & Technical

Labor				
	2021	2022	2023	2024
	1.0000	1.0401	1.0850	1.1248
	1.0000	1.0450	1.0900	1.1260
Sempra Corporate Center Average		1.0426	1.0875	1.1254

O&M Non-Labor Cost Index:

A simple average of the following two cost indexes:

JEADGOMMS_X926 Administrative and General (Electric) except 926
JGADGOMMS_X926 Administrative and General (Gas) except 926

Non-Labor				
	2021	2022	2023	2024
	1.0000	1.0627	1.0950	1.0989
	1.0000	1.0522	1.0851	1.0942
Sempra Corporate Center Average		1.0575	1.0901	1.0966

Attachment F

Workpaper to Update Testimony of Compensation and Benefits (Debbie S. Robinson)

Attachment F-1

Southern California Gas Company

Southern California Gas Company
 Projected Medical Cost
 For Years 2022-2024

ASSUMPTIONS				
	Dec HC	Projected		
	2021	2022	2023	2024
1. Total headcount based on initial number of employees as of December 2021 plus estimated increases or decreases each year provided by planners for their respective areas.	8,178	8,725	9,374	9,713
2. Projected adjusted non-represented headcount is as follows:	3,884	4,374	4,688	4,873
3. Projected adjusted represented headcount is as follows:	4,294	4,351	4,686	4,840
4. Projected adjusted non-represented headcount on leave eligible for coverage is as follows:	60	67	67	67
5. Projected adjusted represented headcount on leave eligible for coverage is as follows:	300	300	300	300
6. Participation is based on the enrollment for each plan, active or leave and represented status (union or non union), and coverage level as a percentage of the total enrollment for 2022 as of October 2021 for the forecast.				
7. "Annual Employer Share of Premium" (b) for 2022 reflect actual premiums net of employee contributions.				
8. Medical premium rates reflect actual for 2022 and 2023, along with preliminary rates for 2024				
	Actual			
9. Retiree shift deduction is cost of the Kaiser HMO "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Willis Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 for the Kaiser HMO plan are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The projected 2021 credit is based on credits taken through December 2021.				
10. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901.				

Carrier / Type	Plan Code	Coverage Type	(a) Participants					(b) Annual Employer Only Rates			(a) x (b) = Total ER Premium		
			2022 enrollment	% of 2022 Enroll	(a1) * (1)		Actual	Projected		Projected			
					2022	2023		2024	2022	2023	2024		
Non Union-Active (SEU15FT and SEU15PT)													
Anthem													
HMO Select	H011	EE only	174	4.48%	196	210	218	\$ 7,138.03	\$ 7,246.18	\$ 7,740.64	\$ 1,399,055	\$ 1,521,697	\$ 1,687,459
HMO Select	H011	EE + SP	88	2.27%	99	106	110	\$ 15,703.66	\$ 15,941.59	\$ 17,029.56	\$ 1,554,662	\$ 1,689,808	\$ 1,873,251
HMO Select	H011	EE + CH	44	1.13%	50	53	55	\$ 12,848.48	\$ 13,043.12	\$ 13,933.18	\$ 642,424	\$ 691,285	\$ 766,325
HMO Select	H011	EE + Famil	171	4.40%	193	206	215	\$ 22,127.90	\$ 22,463.05	\$ 23,995.95	\$ 4,270,684	\$ 4,627,388	\$ 5,159,130
HMO Select - Part-Time	H011	EE only	-	0.00%	-	-	-	\$ 7,138.08	\$ 7,246.18	\$ 7,740.64	\$ -	\$ -	\$ -
HMO Select - Part-Time	H011	EE + SP	-	0.00%	-	-	-	\$ 8,919.00	\$ 9,458.78	\$ 10,497.50	\$ -	\$ -	\$ -
HMO Select - Part-Time	H011	EE + CH	-	0.00%	-	-	-	\$ 7,297.49	\$ 7,739.14	\$ 8,588.91	\$ -	\$ -	\$ -
HMO Select - Part-Time	H011	EE + Famil	-	0.00%	-	-	-	\$ 12,567.74	\$ 13,328.35	\$ 14,791.92	\$ -	\$ -	\$ -
HMO-Blue CA Care	H015	EE only	46	1.18%	52	56	58	\$ 7,178.76	\$ 7,278.03	\$ 7,775.19	\$ 373,296	\$ 407,570	\$ 450,961
HMO-Blue CA Care	H015	EE + SP	32	0.82%	36	39	40	\$ 15,793.29	\$ 16,011.63	\$ 17,105.45	\$ 568,558	\$ 624,454	\$ 684,218
HMO-Blue CA Care	H015	EE + CH	12	0.31%	14	14	15	\$ 12,921.84	\$ 13,100.49	\$ 13,995.31	\$ 180,906	\$ 183,407	\$ 209,930
HMO-Blue CA Care	H015	EE + Famil	30	0.77%	34	36	38	\$ 22,254.21	\$ 22,561.83	\$ 24,103.02	\$ 756,643	\$ 812,226	\$ 915,915
HMO-Blue CA Care - Part-Time	H015	EE only	-	0.00%	-	-	-	\$ 7,178.76	\$ 7,278.03	\$ 7,775.19	\$ -	\$ -	\$ -
HMO-Blue CA Care - Part-Time	H015	EE + SP	-	0.00%	-	-	-	\$ 8,919.00	\$ 9,458.78	\$ 10,497.50	\$ -	\$ -	\$ -
HMO-Blue CA Care - Part-Time	H015	EE + CH	-	0.00%	-	-	-	\$ 7,297.49	\$ 7,739.14	\$ 8,588.91	\$ -	\$ -	\$ -
HMO-Blue CA Care - Part-Time	H015	EE + Famil	-	0.00%	-	-	-	\$ 12,567.74	\$ 13,328.35	\$ 14,791.92	\$ -	\$ -	\$ -
Health Care Plus	H017	EE only	338	8.70%	381	408	424	\$ 6,881.11	\$ 7,504.20	\$ 7,835.76	\$ 2,621,704	\$ 3,061,714	\$ 3,322,362
Health Care Plus	H017	EE + SP	163	4.20%	184	197	205	\$ 15,178.16	\$ 16,549.08	\$ 17,278.51	\$ 2,792,782	\$ 3,260,169	\$ 3,542,095
Health Care Plus	H017	EE + CH	58	1.49%	65	70	73	\$ 12,458.07	\$ 13,579.92	\$ 14,176.61	\$ 809,775	\$ 950,594	\$ 1,034,892
Health Care Plus	H017	EE + Famil	299	7.70%	337	361	375	\$ 21,385.43	\$ 23,317.20	\$ 24,345.16	\$ 7,206,888	\$ 8,417,509	\$ 9,129,433
Health Care Plus Contribution		EE only	338	8.70%	381	408	424	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 381,000	\$ 408,000	\$ 424,000
Health Care Plus Contribution		EE + SP	163	4.20%	184	197	205	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 368,000	\$ 394,000	\$ 410,000
Health Care Plus Contribution		EE + CH	58	1.49%	65	70	73	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 130,000	\$ 140,000	\$ 146,000
Health Care Plus Contribution		EE + Famil	299	7.70%	337	361	375	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 674,000	\$ 722,000	\$ 750,000

Health Care Plus - Part-Time	H017	EE only	1	0.03%	1	1	1	\$ 6,881.11	\$ 7,504.26	\$ 7,835.79	\$ 6,881	\$ 7,504	\$ 7,836
Health Care Plus - Part-Time	H017	EE + SP	-	0.00%	-	-	-	\$ 8,919.00	\$ 9,458.78	\$ 10,497.50	\$ -	\$ -	\$ -
Health Care Plus - Part-Time	H017	EE + CH	-	0.00%	-	-	-	\$ 7,297.49	\$ 7,739.14	\$ 8,588.91	\$ -	\$ -	\$ -
Health Care Plus - Part-Time	H017	EE + Famil	-	0.00%	-	-	-	\$ 12,567.74	\$ 13,328.35	\$ 14,791.92	\$ -	\$ -	\$ -
Health Care Plus Cont PT		EE only	1	0.03%	1	1	1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000	\$ 1,000	\$ 1,000
Health Care Plus Cont PT		EE + SP	-	0.00%	-	-	-	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -
Health Care Plus Cont PT		EE + CH	-	0.00%	-	-	-	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -
Health Care Plus Cont PT		EE + Famil	-	0.00%	-	-	-	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -
Out-of-Area	H044	EE only	1	0.03%	1	1	1	\$ 6,663.30	\$ 7,420.20	\$ 7,838.40	\$ 6,663	\$ 7,420	\$ 7,838
Out-of-Area	H044	EE + SP	3	0.08%	3	4	4	\$ 14,659.21	\$ 16,324.32	\$ 17,244.55	\$ 43,978	\$ 65,297	\$ 68,978
Out-of-Area	H044	EE + CH	1	0.03%	1	1	1	\$ 11,994.00	\$ 13,356.48	\$ 14,109.29	\$ 11,994	\$ 13,356	\$ 14,109
Out-of-Area	H044	EE + Famil	6	0.15%	7	7	8	\$ 20,656.26	\$ 23,002.68	\$ 24,299.32	\$ 144,594	\$ 161,019	\$ 194,395
Out-of-Area - Part-Time	H044	EE only	-	0.00%	-	-	-	\$ 6,663.36	\$ 7,420.19	\$ 7,838.44	\$ -	\$ -	\$ -
Out-of-Area - Part-Time	H044	EE + SP	-	0.00%	-	-	-	\$ 8,919.00	\$ 9,458.78	\$ 10,497.50	\$ -	\$ -	\$ -
Out-of-Area - Part-Time	H044	EE + CH	-	0.00%	-	-	-	\$ 7,297.49	\$ 7,739.14	\$ 8,588.91	\$ -	\$ -	\$ -
Out-of-Area - Part-Time	H044	EE + Famil	-	0.00%	-	-	-	\$ 12,567.74	\$ 13,328.35	\$ 14,791.92	\$ -	\$ -	\$ -
Total Blue Cross			1,467	37.77%	1,654	1,770	1,841				\$ 24,945,486	\$ 28,167,417	\$ 30,800,127
Kaiser													
HMO	H018	EE only	648	16.68%	730	782	813	\$ 5,540.61	\$ 5,875.92	\$ 6,521.16	\$ 4,044,644	\$ 4,594,969	\$ 5,301,703
HMO	H018	EE + SP	273	7.03%	307	330	343	\$ 12,189.30	\$ 12,927.00	\$ 14,346.55	\$ 3,742,115	\$ 4,265,910	\$ 4,920,867
HMO	H018	EE + CH	176	4.53%	198	212	221	\$ 9,973.23	\$ 10,576.80	\$ 11,738.21	\$ 1,974,700	\$ 2,242,282	\$ 2,594,144
HMO	H018	EE + Famil	743	19.13%	837	897	932	\$ 17,175.92	\$ 18,215.40	\$ 20,215.60	\$ 14,376,242	\$ 16,339,214	\$ 18,840,935
HMO - Part-Time	H018	EE only	2	0.05%	2	2	3	\$ 5,540.61	\$ 5,875.96	\$ 6,521.16	\$ 11,081	\$ 11,752	\$ 19,563
HMO - Part-Time	H018	EE + SP	-	0.00%	-	-	-	\$ 8,919.00	\$ 9,458.78	\$ 10,497.50	\$ -	\$ -	\$ -
HMO - Part-Time	H018	EE + CH	-	0.00%	-	-	-	\$ 7,297.49	\$ 7,739.14	\$ 8,588.91	\$ -	\$ -	\$ -
HMO - Part-Time	H018	EE + Famil	1	0.03%	1	1	1	\$ 12,567.74	\$ 13,328.35	\$ 14,791.92	\$ 12,568	\$ 13,328	\$ 14,792
Total Kaiser			1,843	47.45%	2,075	2,224	2,313				\$ 24,137,702	\$ 27,467,455	\$ 31,692,005
Waives			475	12.23%	535	574	596	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 834,600	\$ 895,440	\$ 929,760
Employees Not Covered			99	2.55%	111	120	124						
Total Non-Union Active			3,884	100.00%	4,375	4,688	4,874				\$ 49,917,788	\$ 56,530,312	\$ 63,421,893
Non Union - Leave Anthem													
HMO-Select	H011	EE only	3	5.00%	3	3	3	\$ 7,138.03	\$ 7,246.18	\$ 7,740.64	\$ 21,414	\$ 21,739	\$ 23,222
HMO-Select	H011	EE + SP	2	3.33%	2	2	2	\$ 15,703.66	\$ 15,941.59	\$ 17,029.56	\$ 31,407	\$ 31,883	\$ 34,059
HMO-Select	H011	EE + CH	1	1.67%	1	1	1	\$ 12,848.48	\$ 13,043.12	\$ 13,933.18	\$ 12,848	\$ 13,043	\$ 13,933
HMO-Select	H011	EE + Famil	1	1.67%	1	1	1	\$ 22,127.90	\$ 22,463.05	\$ 23,995.95	\$ 22,128	\$ 22,463	\$ 23,996
HMO-Blue CA Care	H015	EE only	2	3.33%	2	2	2	\$ 7,178.76	\$ 7,278.03	\$ 7,775.19	\$ 14,358	\$ 14,556	\$ 15,550
HMO-Blue CA Care	H015	EE + SP	-	0.00%	-	-	-	\$ 15,793.29	\$ 16,011.63	\$ 17,105.45	\$ -	\$ -	\$ -
HMO-Blue CA Care	H015	EE + CH	-	0.00%	-	-	-	\$ 12,921.84	\$ 13,100.49	\$ 13,995.31	\$ -	\$ -	\$ -
HMO-Blue CA Care	H015	EE + Famil	1	1.67%	1	1	1	\$ 22,254.21	\$ 22,561.83	\$ 24,103.02	\$ 22,254	\$ 22,562	\$ 24,103
Health Care Plus	H017	EE only	6	10.00%	7	7	7	\$ 6,881.11	\$ 7,504.20	\$ 7,835.76	\$ 48,168	\$ 52,529	\$ 54,850
Health Care Plus	H017	EE + SP	3	5.00%	3	3	3	\$ 15,178.16	\$ 16,549.08	\$ 17,278.51	\$ 45,534	\$ 49,647	\$ 51,836
Health Care Plus	H017	EE + CH	2	3.33%	2	2	2	\$ 12,458.07	\$ 13,579.92	\$ 14,176.61	\$ 24,916	\$ 27,160	\$ 28,353
Health Care Plus	H017	EE + Famil	3	5.00%	3	3	3	\$ 21,385.43	\$ 23,317.20	\$ 24,345.16	\$ 64,156	\$ 69,952	\$ 73,035
Health Care Plus Contribution		EE only	6		7	7	7	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 7,000	\$ 7,000	\$ 7,000
Health Care Plus Contribution		EE + SP	3		3	3	3	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 6,000	\$ 6,000	\$ 6,000
Health Care Plus Contribution		EE + CH	2		2	2	2	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000	\$ 4,000	\$ 4,000
Health Care Plus Contribution		EE + Famil	3		3	3	3	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 6,000	\$ 6,000	\$ 6,000
Out-of-Area	H044	EE only	-	0.00%	-	-	-	\$ 6,663.30	\$ 7,420.20	\$ 7,838.40	\$ -	\$ -	\$ -
Out-of-Area	H044	EE + SP	-	0.00%	-	-	-	\$ 14,659.21	\$ 16,324.32	\$ 17,244.55	\$ -	\$ -	\$ -
Out-of-Area	H044	EE + CH	-	0.00%	-	-	-	\$ 11,994.00	\$ 13,356.48	\$ 14,109.29	\$ -	\$ -	\$ -
Out-of-Area	H044	EE + Famil	-	0.00%	-	-	-	\$ 20,656.26	\$ 23,002.68	\$ 24,299.32	\$ -	\$ -	\$ -
Total Blue Cross			24	40.00%	25	25	25				\$ 330,184	\$ 348,534	\$ 365,938

Kaiser													
HMO	H018	EE only	6	10.00%	7	7	7	\$ 5,540.61	\$ 5,875.92	\$ 6,521.16	\$ 38,784	\$ 41,131	\$ 45,648
HMO	H018	EE + SP	5	8.33%	6	6	6	\$ 12,189.30	\$ 12,927.00	\$ 14,346.55	\$ 73,136	\$ 77,562	\$ 86,079
HMO	H018	EE + CH	9	15.00%	10	10	10	\$ 9,973.23	\$ 10,576.80	\$ 11,738.21	\$ 99,732	\$ 105,768	\$ 117,382
HMO	H018	EE + Famil	11	18.33%	12	12	12	\$ 17,175.92	\$ 18,215.40	\$ 20,215.60	\$ 206,111	\$ 218,585	\$ 242,587
HMO - Part-Time	H018	EE only	-	0.00%	-	-	-	\$ 5,540.61	\$ 5,875.96	\$ 6,521.16	\$ -	\$ -	\$ -
HMO - Part-Time	H018	EE + SP	-	0.00%	-	-	-	\$ 8,919.00	\$ 9,458.78	\$ 10,497.50	\$ -	\$ -	\$ -
HMO - Part-Time	H018	EE + CH	-	0.00%	-	-	-	\$ 7,297.49	\$ 7,739.14	\$ 8,588.91	\$ -	\$ -	\$ -
HMO - Part-Time	H018	EE + Famil	-	0.00%	-	-	-	\$ 12,567.74	\$ 13,328.35	\$ 14,791.92	\$ -	\$ -	\$ -
Total Kaiser			31	51.67%	35	35	35				\$ 417,763	\$ 443,046	\$ 491,697
Waives													
			5	8.33%	6	6	6	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 9,360	\$ 9,360	\$ 9,360
Leaves Not Covered													
			-	0.00%	-	-	-						
Total Non-Union Leave			60	100.00%	66	66	66				\$ 757,308	\$ 800,940	\$ 866,995
Total Non Union			3,944		4,441	4,754	4,940				\$ 50,675,096	\$ 57,331,252	\$ 64,288,887
Union-Active (SCGFT and SCGPT)													
Anthem													
HMO Select	H011	EE only	74	1.72%	75	81	83	\$ 7,308.66	\$ 7,365.93	\$ 7,872.00	\$ 548,150	\$ 596,640	\$ 653,376
HMO Select	H011	EE + SP	45	1.05%	46	49	51	\$ 16,078.95	\$ 16,205.00	\$ 17,318.26	\$ 739,632	\$ 794,045	\$ 883,231
HMO Select	H011	EE + CH	35	0.82%	35	38	39	\$ 13,155.49	\$ 13,258.61	\$ 14,169.44	\$ 460,442	\$ 503,827	\$ 552,608
HMO Select	H011	EE + Famil	98	2.28%	99	107	110	\$ 22,656.70	\$ 22,834.31	\$ 24,403.03	\$ 2,243,013	\$ 2,443,271	\$ 2,684,334
HMO Select-Part Time	H011	EE only	7	0.16%	7	8	8	\$ 7,308.66	\$ 7,365.93	\$ 7,872.00	\$ 51,161	\$ 58,927	\$ 62,976
HMO Select-Part Time	H011	EE + SP	-	0.00%	-	-	-	\$ 7,308.66	\$ 7,365.93	\$ 7,872.00	\$ -	\$ -	\$ -
HMO Select-Part Time	H011	EE + CH	1	0.02%	1	1	1	\$ 7,308.66	\$ 7,365.93	\$ 7,872.00	\$ 7,309	\$ 7,366	\$ 7,872
HMO Select-Part Time	H011	EE + Famil	-	0.00%	-	-	-	\$ 7,308.66	\$ 7,365.93	\$ 7,872.00	\$ -	\$ -	\$ -
HMO-Blue CA Care	H015	EE only	149	3.47%	151	163	168	\$ 7,178.76	\$ 7,234.65	\$ 7,731.81	\$ 1,083,993	\$ 1,179,248	\$ 1,298,944
HMO-Blue CA Care	H015	EE + SP	76	1.77%	77	83	86	\$ 15,793.29	\$ 15,916.23	\$ 17,010.05	\$ 1,216,083	\$ 1,321,047	\$ 1,462,865
HMO-Blue CA Care	H015	EE + CH	32	0.75%	32	35	36	\$ 12,921.84	\$ 13,022.37	\$ 13,917.19	\$ 413,499	\$ 455,783	\$ 501,019
HMO-Blue CA Care	H015	EE + Famil	93	2.17%	94	101	105	\$ 22,254.21	\$ 22,427.37	\$ 23,968.56	\$ 2,091,896	\$ 2,265,164	\$ 2,516,698
HMO-Blue CA Care - Part-Time	H015	EE only	9	0.21%	9	10	10	\$ 7,178.76	\$ 7,234.65	\$ 7,731.81	\$ 64,609	\$ 72,347	\$ 77,318
HMO-Blue CA Care - Part-Time	H015	EE + SP	-	0.00%	-	-	-	\$ 7,178.76	\$ 7,234.65	\$ 7,731.81	\$ -	\$ -	\$ -
HMO-Blue CA Care - Part-Time	H015	EE + CH	-	0.00%	-	-	-	\$ 7,178.76	\$ 7,234.65	\$ 7,731.81	\$ -	\$ -	\$ -
HMO-Blue CA Care - Part-Time	H015	EE + Famil	-	0.00%	-	-	-	\$ 7,178.76	\$ 7,234.65	\$ 7,731.81	\$ -	\$ -	\$ -
Health Care Plus	H013	EE only	156	3.63%	158	170	176	\$ 7,372.62	\$ 7,988.16	\$ 8,343.48	\$ 1,164,874	\$ 1,357,987	\$ 1,468,452
Health Care Plus	H013	EE + SP	72	1.68%	73	79	81	\$ 16,262.32	\$ 17,616.60	\$ 18,398.23	\$ 1,187,149	\$ 1,391,711	\$ 1,490,257
Health Care Plus	H013	EE + CH	41	0.95%	42	45	46	\$ 13,347.94	\$ 14,456.16	\$ 15,095.57	\$ 560,613	\$ 650,527	\$ 694,396
Health Care Plus	H013	EE + Famil	197	4.59%	200	215	222	\$ 22,912.96	\$ 24,821.40	\$ 25,922.68	\$ 4,582,591	\$ 5,336,601	\$ 5,754,834
Health Care Plus Contribution		EE only	156		158	170	176	\$ 500.00	\$ 500.00	\$ 500.00	\$ 79,000	\$ 85,000	\$ 88,000
Health Care Plus Contribution		EE + SP	72		73	79	81	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 73,000	\$ 79,000	\$ 81,000
Health Care Plus Contribution		EE + CH	41		42	45	46	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 42,000	\$ 45,000	\$ 46,000
Health Care Plus Contribution		EE + Famil	197		200	215	222	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 200,000	\$ 215,000	\$ 222,000
Out-of-Area	H014	EE only	8	0.19%	8	9	9	\$ 6,747.65	\$ 7,467.84	\$ 7,891.44	\$ 53,981	\$ 67,211	\$ 71,023
Out-of-Area	H014	EE + SP	13	0.30%	13	14	15	\$ 14,844.77	\$ 16,429.20	\$ 17,361.07	\$ 192,982	\$ 230,009	\$ 260,416
Out-of-Area	H014	EE + CH	4	0.09%	4	4	5	\$ 12,145.82	\$ 13,442.16	\$ 14,204.57	\$ 48,583	\$ 53,769	\$ 71,023
Out-of-Area	H014	EE + Famil	15	0.35%	15	16	17	\$ 20,917.73	\$ 23,150.40	\$ 24,463.48	\$ 313,766	\$ 370,406	\$ 415,879
Total Blue Cross			1,125	26.20%	1,139	1,228	1,268				\$ 17,418,325	\$ 19,579,887	\$ 21,364,522
Kaiser													
HMO	013M	EE only	926	21.56%	938	1,011	1,044	\$ 5,675.75	\$ 5,970.72	\$ 6,631.68	\$ 5,323,849	\$ 6,036,398	\$ 6,923,474
HMO	013M	EE + SP	348	8.10%	353	380	392	\$ 12,486.60	\$ 13,135.44	\$ 14,589.67	\$ 4,407,770	\$ 4,991,467	\$ 5,719,151
HMO	013M	EE + CH	320	7.45%	324	349	361	\$ 10,216.48	\$ 10,747.32	\$ 11,936.93	\$ 3,310,141	\$ 3,750,815	\$ 4,309,231
HMO	013M	EE + Famil	1,083	25.22%	1,097	1,182	1,221	\$ 17,594.84	\$ 18,509.04	\$ 20,558.08	\$ 19,301,541	\$ 21,877,685	\$ 25,101,411
HMO-Part Time	013M	EE only	103	2.40%	104	112	116	\$ 5,675.75	\$ 5,970.72	\$ 6,631.68	\$ 590,278	\$ 668,721	\$ 769,275
HMO-Part Time	013M	EE + SP	2	0.05%	2	2	2	\$ 5,675.76	\$ 5,970.72	\$ 6,631.68	\$ 11,352	\$ 11,941	\$ 13,263
HMO-Part Time	013M	EE + CH	1	0.02%	1	1	1	\$ 5,675.76	\$ 5,970.72	\$ 6,631.68	\$ 5,676	\$ 5,971	\$ 6,632
HMO-Part Time	013M	EE + Famil	1	0.02%	1	1	1	\$ 5,675.76	\$ 5,970.72	\$ 6,631.68	\$ 5,676	\$ 5,971	\$ 6,632
Total Kaiser			2,784	64.83%	2,820	3,038	3,138				\$ 32,956,282	\$ 37,348,969	\$ 42,849,069

Grand Total

8,538

9,090 9,740 10,081

\$ 102,062,528 \$ 115,353,606 \$ 129,822,950

SoCalGas
Projected Dental Cost
For Years 2022-2024

ASSUMPTIONS						
	Dec HC 2021	Projected				
		2022	2023	2024	2024	
1. Total headcount based on initial number of employees as of December 2021 plus estimated increases or decreases each year provided by planners for their respective areas.	8,178	8,725	9,374	9,713		
2. Projected adjusted non-represented headcount is as follows:	3,884	4,374	4,688	4,873		
3. Projected adjusted represented headcount is as follows:	4,294	4,351	4,686	4,840		
4. Projected adjusted non-represented headcount on leave eligible for coverage is as follows:	60	67	67	67		
5. Projected adjusted represented headcount on leave eligible for coverage is as follows:	300	300	300	300		
6. Participation is based on the enrollment for each plan, active or leave and represented status (union or non union), and coverage level as a percentage of the total enrollment for 2022 as of October 2021 for the forecast.						
7. Dental premium rates reflect actual for 2022 and 2023, along with preliminary rates for 2024.						
8. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901.						

Carrier / Type	Plan Code	Coverage Level	(a) Participants					(b) Annual Employer Share of Premium			(a) x (b) = Total ER Premium		
			2022 enrollment	% 2022 Enroll	(a1) * (1)			Actual	Projected		Projected		
					2022	2023	2024		2022	2023	2024	2022	2023
Non Union-Active (SEU15FT and SEU15PT)													
Delta													
Delta Dental	D001	EE only	1,045	26.91%	1,177	1,261	1,311	\$ 437.09	\$ 437.28	\$ 437.28	\$ 514,453	\$ 551,588	\$ 573,354
Delta Dental	D001	EE + SP	571	14.70%	643	689	716	\$ 961.63	\$ 962.04	\$ 962.02	\$ 618,329	\$ 663,084	\$ 689,232
Delta Dental	D001	EE + CH	262	6.75%	295	316	329	\$ 786.72	\$ 787.08	\$ 787.10	\$ 232,082	\$ 248,920	\$ 258,750
Delta Dental	D001	EE + Family	1,280	32.96%	1,441	1,545	1,606	\$ 1,354.94	\$ 1,355.64	\$ 1,355.62	\$ 1,952,474	\$ 2,094,564	\$ 2,177,176
Total Delta			3,158	81.31%	3,556	3,812	3,962				\$ 3,317,338	\$ 3,558,156	\$ 3,698,512
MetLife Dental													
MetLife Dental	D010	EE only	174	4.48%	196	210	218	\$ 135.60	\$ 135.60	\$ 135.60	\$ 26,578	\$ 28,481	\$ 29,604
MetLife Dental	D010	EE + SP	55	1.42%	62	66	69	\$ 244.08	\$ 244.08	\$ 244.08	\$ 15,133	\$ 16,204	\$ 16,844
MetLife Dental	D010	EE + CH	23	0.59%	26	28	29	\$ 284.76	\$ 284.76	\$ 284.76	\$ 7,404	\$ 7,906	\$ 8,218
MetLife Dental	D010	EE + Family	121	3.12%	136	146	152	\$ 367.56	\$ 367.56	\$ 367.56	\$ 49,888	\$ 53,685	\$ 55,803
Total MetLife Dental			373	9.60%	420	450	468				\$ 99,103	\$ 106,276	\$ 110,489
Waived Coverage			250	6.44%	282	302	314	\$ 72.00	\$ 72.00	\$ 72.00	\$ 20,304	\$ 21,728	\$ 22,585
Employees Not Covered			103	2.65%	116	124	129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Union Active			3,884	100.00%	4,374	4,688	4,873				\$ 3,436,745	\$ 3,686,160	\$ 3,831,566
Non Union-Leave													
Delta													
Delta Dental	D001	EE only	15	25.00%	17	17	17	\$ 437.09	\$ 437.28	\$ 437.28	\$ 7,430	\$ 7,434	\$ 7,434
Delta Dental	D001	EE + SP	8	13.33%	9	9	9	\$ 961.63	\$ 962.04	\$ 962.02	\$ 8,655	\$ 8,658	\$ 8,658
Delta Dental	D001	EE + CH	12	20.00%	13	13	13	\$ 786.72	\$ 787.08	\$ 787.10	\$ 10,227	\$ 10,232	\$ 10,232
Delta Dental	D001	EE + Family	16	26.67%	18	18	18	\$ 1,354.94	\$ 1,355.64	\$ 1,355.62	\$ 24,389	\$ 24,402	\$ 24,401
Total Delta			51	85.00%	57	57	57				\$ 50,701	\$ 50,726	\$ 50,725
MetLife Dental													
MetLife Dental	D010	EE only	2	3.33%	2	2	2	\$ 135.60	\$ 135.60	\$ 135.60	\$ 271	\$ 271	\$ 271
MetLife Dental	D010	EE + SP	2	3.33%	2	2	2	\$ 244.08	\$ 244.08	\$ 244.08	\$ 488	\$ 488	\$ 488
MetLife Dental	D010	EE + CH	-	0.00%	-	-	-	\$ 284.76	\$ 284.76	\$ 284.76	\$ -	\$ -	\$ -
MetLife Dental	D010	EE + Family	-	0.00%	-	-	-	\$ 367.56	\$ 367.56	\$ 367.56	\$ -	\$ -	\$ -
Total MetLife Dental			4	6.67%	4	4	4				\$ 759	\$ 759	\$ 759
Waived Coverage			5	8.33%	6	6	6	\$ 72.00	\$ 72.00	\$ 72.00	\$ 432	\$ 402	\$ 402
Employees Not Covered			-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Union Leave			60	100.00%	67	67	67				\$ 51,460	\$ 51,485	\$ 51,484
Total Non-Union Active			3,944		4,441	4,755	4,940				\$ 3,488,205	\$ 3,737,645	\$ 3,883,050
Union-Active (SCGFT and SCGPT)													
Delta													
Delta Dental	D005	EE only	1,054	24.55%	1,068	1,150	1,188	\$ 199.92	\$ 199.92	\$ 199.92	\$ 213,515	\$ 229,908	\$ 237,505
Delta Dental	D005	EE + SP	480	11.18%	496	524	541	\$ 359.88	\$ 359.88	\$ 359.88	\$ 174,802	\$ 188,577	\$ 194,695
Delta Dental	D005	EE + CH	400	9.32%	405	437	451	\$ 419.88	\$ 419.88	\$ 419.88	\$ 170,051	\$ 183,488	\$ 189,366
Delta Dental	D005	EE + Family	1,303	30.34%	1,320	1,422	1,468	\$ 489.72	\$ 489.72	\$ 489.72	\$ 646,430	\$ 696,382	\$ 718,909
Total Delta			3,237	75.38%	3,279	3,533	3,648				\$ 1,204,898	\$ 1,298,355	\$ 1,340,475
MetLife Dental													
MetLife Dental	D011	EE only	272	6.33%	276	297	307	\$ 199.92	\$ 199.92	\$ 199.92	\$ 55,178	\$ 59,376	\$ 61,375
MetLife Dental-PT	D011	EE + SP	106	2.47%	107	116	119	\$ 359.88	\$ 359.88	\$ 359.88	\$ 38,507	\$ 41,746	\$ 42,826
MetLife Dental	D011	EE + CH	53	1.23%	54	58	60	\$ 419.88	\$ 419.88	\$ 419.88	\$ 22,674	\$ 24,353	\$ 25,193
MetLife Dental	D011	EE + Family	231	5.38%	234	252	260	\$ 489.72	\$ 489.72	\$ 489.72	\$ 114,594	\$ 123,409	\$ 127,327
MetLife Dental-PT	D011	EE only	98	2.28%	99	107	110	\$ 199.92	\$ 199.92	\$ 199.92	\$ 19,792	\$ 21,391	\$ 21,991
MetLife Dental-PT	D011	EE + SP	15	0.35%	15	16	17	\$ 199.92	\$ 199.92	\$ 199.92	\$ 2,999	\$ 3,199	\$ 3,399
MetLife Dental-PT	D011	EE + CH	10	0.23%	10	11	11	\$ 199.92	\$ 199.92	\$ 199.92	\$ 1,999	\$ 2,199	\$ 2,199
MetLife Dental-PT	D011	EE + Family	11	0.26%	11	12	12	\$ 199.92	\$ 199.92	\$ 199.92	\$ 2,199	\$ 2,399	\$ 2,399
Total MetLife Dental			796	18.54%	806	869	896				\$ 257,942	\$ 278,072	\$ 286,709
Waives with credit			-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Full Time			-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part Time			-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employees Not Covered			261	6.08%	264	285	294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Union Active			4,294	100.00%	4,349	4,687	4,838				\$ 1,462,840	\$ 1,576,427	\$ 1,627,184
Union-Leave													
Delta													
Delta Dental	D005	EE only	71	23.67%	71	71	71	\$ 199.92	\$ 199.92	\$ 199.92	\$ 14,194	\$ 14,194	\$ 14,194
Delta Dental	D005	EE + SP	54	18.00%	54	54	54	\$ 359.88	\$ 359.88	\$ 359.88	\$ 19,434	\$ 19,434	\$ 19,434
Delta Dental	D005	EE + CH	35	11.67%	35	35	35	\$ 419.88	\$ 419.88	\$ 419.88	\$ 14,696	\$ 14,696	\$ 14,696
Delta Dental	D005	EE + Family	74	24.67%	74	74	74	\$ 489.72	\$ 489.72	\$ 489.72	\$ 36,239	\$ 36,239	\$ 36,239
Total Delta			234	78.00%	234	234	234				\$ 84,563	\$ 84,563	\$ 84,563
MetLife													
MetLife Dental	D011	EE only	17	5.67%	17	17	17	\$ 199.92	\$ 199.92	\$ 199.92	\$ 3,399	\$ 3,399	\$ 3,399
MetLife Dental	D011	EE + SP	6	2.00%	6	6	6	\$ 359.88	\$ 359.88	\$ 359.88	\$ 2,159	\$ 2,159	\$ 2,159
MetLife Dental	D011	EE + CH	3	1.00%	3	3	3	\$ 419.88	\$ 419.88	\$ 419.88	\$ 1,260	\$ 1,260	\$ 1,260
MetLife Dental	D011	EE + Family	14	4.67%	14	14	14	\$ 489.72	\$ 489.72	\$ 489.72	\$ 6,856	\$ 6,856	\$ 6,856
MetLife Dental-PT	D011	EE only	4	1.33%	4	4	4	\$ 199.92	\$ 199.92	\$ 199.92	\$ 800	\$ 800	\$ 800
MetLife Dental-PT	D011	EE + SP	1	0.33%	1	1	1	\$ 199.92	\$ 199.92	\$ 199.92	\$ 200	\$ 200	\$ 200
MetLife Dental-PT	D011	EE + CH	0	0.00%	-	-	-	\$ 199.92	\$ 199.92	\$ 199.92	\$ -	\$ -	\$ -
MetLife Dental-PT	D011	EE + Family	1	0.33%	1	1	1	\$ 199.92	\$ 199.92	\$ 199.92	\$ 200	\$ 200	\$ 200
Total Safeguard			46	15.33%	46	46	46				\$ 14,874	\$ 14,874	\$ 14,874
Waived Coverage			-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employees Not Covered			20	6.67%	20	20	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Union Leave			300	100.00%	300	300	300				\$ 99,437	\$ 99,437	\$ 99,437
Total Union			4,594		4,649	4,987	5,138				\$ 1,562,277	\$ 1,675,864	\$ 1,726,621
Grand Total			8,538		9,090	9,742	10,078				\$ 5,050,482	\$ 5,413,509	\$ 5,609,671

Southern California Gas Company
 Projected Vision Cost
 For Years 2022-2024

ASSUMPTIONS				
	Dec HC	Projected		
	2021	2022	2023	2024
1. Total headcount based on initial number of employees as of December 2021 plus estimated increases or decreases each year provided by planners for their respective areas.	8178	8,725	9,374	9,713
2. Projected adjusted non-represented headcount is as follows:	3884	4,374	4,688	4,873
3. Projected adjusted represented headcount is as follows:	4294	4,351	4,686	4,840
4. Projected non-represent on leave eligible for coverage is as follows:	60	67	67	67
5. Projected represent on leave eligible for coverage is as follows:	300	300	300	300
6. Participation is based on the enrollment for each plan, active or leave and represented status (union or non union), and coverage level as a percentage of the total enrollment for 2022 as of October 2021 for the forecast.				
7. Vision premium rates reflect actual for 2022 and 2023, along with preliminary rates for 2024				
8. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901.				

Carrier / Type Code	Plan Code	Coverage Level	(a) Participants					(b) Annual Employer Only Rates			(a) x (b) = Total ER Premium		
			(a1)		(a1) * (1)			Projected			Projected		
			2022 enrollment	% 2022 Enrol	2022	2023	2024	Actual 2022	Projected 2023	Projected 2024	2022	2023	2024
Non Union-Active (SEU15FT and SEU15PT)													
VSP													
VSP	001V	EE only	1,395	35.92%	1,571	1,684	1,749	\$ 69.96	\$ 69.96	\$ 69.96	\$ 109,907	\$ 117,813	\$ 122,360
VSP	001V	EE + SP	646	16.63%	728	780	811	\$ 69.96	\$ 69.96	\$ 69.96	\$ 50,931	\$ 54,569	\$ 56,738
VSP	001V	EE + CH	274	7.05%	309	331	344	\$ 69.96	\$ 69.96	\$ 69.96	\$ 21,618	\$ 23,157	\$ 24,066
VSP	001V	EE + Family	1,118	28.78%	1,259	1,350	1,403	\$ 69.96	\$ 69.96	\$ 69.96	\$ 88,080	\$ 94,446	\$ 98,154
Total VSP			3,433	88.39%	3,867	4,145	4,307				\$ 270,536	\$ 289,985	\$ 301,318
Waives													
Non Union			348	8.96%	392	420	437	\$ 24.00	\$ 24.00	\$ 24.00	\$ 9,408	\$ 10,080	\$ 10,488
Employees Not Covered													
Total Non Union Active			3,884	100.00%	4,375	4,689	4,873				\$ 279,944	\$ 300,065	\$ 311,806
Non Union-Leave													
VSP													
VSP	001V	EE only	24	40.00%	27	27	27	\$ 69.96	\$ 69.96	\$ 69.96	\$ 1,889	\$ 1,889	\$ 1,889
VSP	001V	EE + SP	8	13.33%	9	9	9	\$ 69.96	\$ 69.96	\$ 69.96	\$ 630	\$ 630	\$ 630
VSP	001V	EE + CH	11	18.33%	12	12	12	\$ 69.96	\$ 69.96	\$ 69.96	\$ 840	\$ 840	\$ 840
VSP	001V	EE + Family	15	25.00%	17	17	17	\$ 69.96	\$ 69.96	\$ 69.96	\$ 1,189	\$ 1,189	\$ 1,189
Total VSP			58	96.67%	65	65	65				\$ 4,548	\$ 4,548	\$ 4,548
Waives													
Non Union			2	3.33%	2	2	2	\$ 24.00	\$ 24.00	\$ 24.00	\$ 48	\$ 48	\$ 48
Leaves Not Covered													
Total Non-Union Leave			60	100.00%	67	67	67				\$ 4,596	\$ 4,596	\$ 4,596
Total Non Union			3,944		4,442	4,756	4,940				\$ 284,540	\$ 304,661	\$ 316,402

Union-Active

VSP

VSP	002V	EE only	1,198	27.90%	1,214	1,307	1,351	\$	68.64	\$	68.64	\$	68.64	\$	83,329	\$	89,712	\$	92,733
VSP	002V	EE + SP	472	10.99%	478	515	532	\$	68.64	\$	68.64	\$	68.64	\$	32,810	\$	35,350	\$	36,516
VSP	002V	EE + CH	321	7.48%	325	350	362	\$	68.64	\$	68.64	\$	68.64	\$	22,308	\$	24,024	\$	24,848
VSP	002V	EE + Family	1,199	27.92%	1,214	1,308	1,351	\$	68.64	\$	68.64	\$	68.64	\$	83,329	\$	89,781	\$	92,733
Total VSP			3,190	74.29%	3,231	3,480	3,596								\$ 221,776	\$ 238,867	\$ 246,830		

Met Life Vision (Safeguard)

Met Life Vision (Safeguard)	005V	EE only	314	7.31%	318	343	354	\$	50.52	\$	50.52	\$	50.52	\$	16,065	\$	17,328	\$	17,884
Met Life Vision (Safeguard)	005V	EE + SP	119	2.77%	121	130	134	\$	50.52	\$	50.52	\$	50.52	\$	6,113	\$	6,568	\$	6,770
Met Life Vision (Safeguard)	005V	EE + CH	80	1.86%	81	87	90	\$	50.52	\$	50.52	\$	50.52	\$	4,092	\$	4,395	\$	4,547
Met Life Vision (Safeguard)	005V	EE + Family	159	3.70%	161	174	179	\$	50.52	\$	50.52	\$	50.52	\$	8,134	\$	8,790	\$	9,043
Met Life Vision (Safeguard)-Part Time	005VPT	EE only	101	2.35%	102	110	114	\$	50.52	\$	50.52	\$	50.52	\$	5,153	\$	5,557	\$	5,759
Met Life Vision (Safeguard)-Part Time	005VPT	EE + SP	11	0.26%	11	12	12	\$	50.52	\$	50.52	\$	50.52	\$	556	\$	606	\$	606
Met Life Vision (Safeguard)-Part Time	005VPT	EE + CH	8	0.19%	8	9	9	\$	50.52	\$	50.52	\$	50.52	\$	404	\$	455	\$	455
Met Life Vision (Safeguard)-Part Time	005VPT	EE + Family	12	0.28%	12	13	14	\$	50.52	\$	50.52	\$	50.52	\$	606	\$	657	\$	707
Total Met Life Vision (Safeguard)			804	18.72%	814	878	906								\$ 41,123	\$ 44,356	\$ 45,771		

Waives

Union-Full Time	-	0.00%	-	-	-										\$ -	\$ -	\$ -		
Union-Part Time	-	0.00%	-	-	-										\$ -	\$ -	\$ -		
Total Waives			-	0.00%	-	-	-								\$ -	\$ -	\$ -		

Employees Not Covered

	300	6.99%	304	327	338														
Total Union Active			4,294	100.00%	4,349	4,685	4,840								\$ 262,899	\$ 283,223	\$ 292,601		

Union-Leave

VSP

VSP	002V	EE only	74	24.67%	74	74	74	\$	68.64	\$	68.64	\$	68.64	\$	5,079	\$	5,079	\$	5,079
VSP	002V	EE + SP	48	16.00%	48	48	48	\$	68.64	\$	68.64	\$	68.64	\$	3,295	\$	3,295	\$	3,295
VSP	002V	EE + CH	30	10.00%	30	30	30	\$	68.64	\$	68.64	\$	68.64	\$	2,059	\$	2,059	\$	2,059
VSP	002V	EE + Family	71	23.67%	71	71	71	\$	68.64	\$	68.64	\$	68.64	\$	4,873	\$	4,873	\$	4,873
Total VSP			223	74.33%	223	223	223								\$ 15,306	\$ 15,306	\$ 15,306		

Met Life Vision (Safeguard)

Met Life Vision (Safeguard)	005V	EE only	19	6.33%	19	19	19	\$	50.52	\$	50.52	\$	50.52	\$	960	\$	960	\$	960
Met Life Vision (Safeguard)	005V	EE + SP	9	3.00%	9	9	9	\$	50.52	\$	50.52	\$	50.52	\$	455	\$	455	\$	455
Met Life Vision (Safeguard)	005V	EE + CH	8	2.67%	8	8	8	\$	50.52	\$	50.52	\$	50.52	\$	404	\$	404	\$	404
Met Life Vision (Safeguard)	005V	EE + Family	10	3.33%	10	10	10	\$	50.52	\$	50.52	\$	50.52	\$	505	\$	505	\$	505
Met Life Vision (Safeguard)-Part Time	005VPT	EE only	4	1.33%	4	4	4	\$	50.52	\$	50.52	\$	50.52	\$	202	\$	202	\$	202
Met Life Vision (Safeguard)-Part Time	005VPT	EE + SP	1	0.33%	1	1	1	\$	50.52	\$	50.52	\$	50.52	\$	51	\$	51	\$	51
Met Life Vision (Safeguard)-Part Time	005VPT	EE + CH	-	0.00%	-	-	-	\$	50.52	\$	50.52	\$	50.52	\$	-	\$	-	\$	-
Met Life Vision (Safeguard)-Part Time	005VPT	EE + Family	1	0.33%	1	1	1	\$	50.52	\$	50.52	\$	50.52	\$	51	\$	51	\$	51
Total Met Life Vision (Safeguard)			52	17.33%	52	52	52								\$ 2,628	\$ 2,628	\$ 2,628		

Waives

Union-Full Time and Part Time	-	0.00%	-	-	-										\$ -	\$ -	\$ -		
Total Waives			-	0.00%	-	-	-								\$ -	\$ -	\$ -		

Leaves Not Covered

	25	8.33%	25	25	25														
Total Union Leave			300	100.00%	300	300	300								\$ 17,934	\$ 17,934	\$ 17,934		

Total Union	-	4,594	4,649	4,985	5,140										\$ 280,833	\$ 301,157	\$ 310,535		
Grand Total		8,538	9,091	9,741	10,080										\$ 565,373	\$ 605,818	\$ 626,937		

Southern California Gas Company
Wellness and Emergency Child Care Projection
For Years 2022-2024

ASSUMPTIONS			
1. Most costs below are projected based on underlying assumptions for each item labeled below. Costs for 2022-2024 reflect increases for non labor inflation and projected changes in headcount.			
2. Non labor inflation for 2022-2024 are as follows:			
	2022	2023	2024
	12.13%	1.12%	-0.93%
3. Emergency child care is estimated in increase as follows	4.00%	4.00%	4.00%
4. Projected employees by year are as follows:	8,725	9,374	9,713
5. Projected increase in flu shot costs are as follows:	2.20%	2.20%	2.20%

	Projected		
	2022	2023	2024
Calendars (1 per employee)	21,000	22,562	23,378
Quarterly Wellness Newsletter & E-Library	6,311	6,381	6,322
Literature/Brochures (for wellness table at health fairs/safety stand downs, events, ee requests) Clipart for electronic communications	525	531	526
LifeSpeak Podcast/Video Wellness Library	40,640	41,096	40,714
Wellness Initiatives	399,754	449,200	550,969
Class Pass (Subsidized Program)	39,260	39,701	39,332
Educational Presentations - Webinars	2,125	2,149	2,129
GCT Health Fairs	7,500	7,584	7,514
Incentive Giveaways for onsite events	15,000	25,000	25,443
Vendor Parking at GCT	3,500	3,539	3,506
WELCOA Membership (Wellness Council of America) for wellness best practice and training/educational resources	450	450	450
Fitness Subsidy Program (employee payroll reimbursements)	53,124	53,720	53,221
Virtual/Onsite Instructor-led Fitness Sessions:			
Yoga	12,000	12,000	13,200
Qigong	9,600	9,600	12,000
HITT (High Intensity Interval Training)	9,600	9,600	12,000
Zumba	6,000	6,000	12,000
Subsidized Fitness Programs (Future Wellness; YMCA Stair Climb)			
Stair Climb (1 annual event)	6,250	6,320	6,261
Future Wellness \$50 per 90 participants (monthly), increase by 15 participants subsequent yrs (2022 \$54K)	54,000	54,606	54,099
"I Care for Your Brain" (Brain Health Dementia/Alzheimers sponsorship program) - Sponsorship of 3 Brain Health Lectures per employee x 75 employees in year 1 (\$15/ee and 3 workbooks \$5/lecture (\$60/ee x 100 employees) increase participation by 25 employees annually in 2023 through 2024	6,000	7,500	9,000
Weight Watchers - Discount/Subsidy Program	14,897	20,096	19,909
Financial Wellness Program AYCO	173,120	188,189	195,045
Educational Presentations - Lunch & Learns/Webinars (12x \$500)	6,230	6,300	6,242
Wellness Event Catering (Healthy Snacks, refreshments)	5,192	5,250	5,201
Misc & Parking validations at GCT for Wellness presenters and vendors	5,155	5,213	5,165
Wellness and Mother's Room (supplies/décor)	4,640	4,692	4,649
Incentive/Prizes/Giveaways/Misc. program supplies and expenses	28,976	29,302	29,029
Flu Shots and Flu Shot Voucher Program	12,826	13,108	13,397
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings/BP/BMI, Bone Density, etc.	25,776	26,065	25,823
Longevity Body Scan Screenings (partial subsidy) \$50 partial subsidy for Longevity screenings (16 apps/day x 6 events = 96 ees x \$50 (round up to 100 ees)	5,000	5,000	5,000
Wellness Total	974,451	1,060,755	1,181,524
Emergency Dependent & Back-up Child Care	214,337	300,072	312,075

Southern California Gas Company
AD&D Forecast
GRC 2024 Forecast

ASSUMPTIONS			
1. AD&D Insurance costs are projected based on estimated coverage amounts in effect for 2022-2024 and premium rate in effect for 2022.			
2. Coverage amount for 2022-2024 is projected based on coverage in effect as of January 2022 and is indexed by labor inflation (removed for 2022) and changes in headcount			
3. Labor Inflation is as follows:	2022	2023	2024
	0.00%	3.73%	3.36%
4. Projected adjusted non-represented headcount and percentage increase/(decrease) are as follows:	2022	2023	2024
Headcount	8,725	9,374	9,713
Increase/(Decrease) to Prior Year	6.48%	7.14%	3.48%
5. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	2022	Projected		
		2022	2023	2024
Amount of Salary per January 2022	\$ 875,387,750	\$ 932,113,505	\$ 1,033,427,916	\$ 1,104,124,224
Premium per \$1,000 of coverage:		\$ 0.156	\$ 0.156	\$ 0.156
Annual Premium	\$ 79,101	\$ 145,410	\$ 161,215	\$ 172,243

Sempra Energy (Consolidated)
 Business Travel Insurance Projection
 For Years 2022-2024

ASSUMPTIONS			
1. Business Travel Insurance projection calculated based on the actual 2021 premium indexed by non-labor inflation and an allocation of cost to each business unit based on headcount.			
2. Non labor inflation for each year are as follows:			
	<u>2022</u>	<u>2023</u>	<u>2024</u>
	12.13%	1.12%	-0.93%
3. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	<u>Actual</u>	<u>Projected</u>		
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
SoCalGas Premium Allocation	\$ 43,129	\$ 49,755	\$ 51,030	\$ 50,399

Calculation of Premium and Allocation

Consolidated Premium	\$ 72,623	\$ 81,430	\$ 82,344	\$ 81,579
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Headcount by Business Unit

SoCalGas		8,725	9,374	9,713
SDG&E		4,813	5,010	5,267
Sempra		360	360	360
Sempra Infrastructure, LLC		-	-	-
Pxise		-	-	-
LNG		381	381	381
SE International		1	1	1
Sempra Services Corporation		-	-	-
Totals		<u>14,280</u>	<u>15,127</u>	<u>15,723</u>
	SCG % of HC	61.10%	61.97%	61.78%

Allocation by Business Unit

SoCalGas		49,755	51,030	50,399
SDG&E		27,445	27,275	27,330
Sempra		2,053	1,960	1,868
Sempra Infrastructure, LLC		-	-	-
Sempra Global Services		-	-	-
LNG		2,173	2,074	1,977
SE International		6	5	5
Sempra Services Corporation		-	-	-
Totals	\$ 72,623	\$ 81,430	\$ 82,344	\$ 81,579

Southern California Gas Company
 Life Insurance Forecast
 For Years 2022-2024

ASSUMPTIONS			
1. Life Insurance costs are projected based on estimated coverage amounts in effect for 2022-2024 and premium rate in effect for 2022.			
2. Coverage amount for 2022 is estimated based on coverage in effect as of January 2022 and is indexed by changes in headcount and labor inflation.			
3. Labor Inflation is as follows:	2022	2023	2024
removed for 2022 as source file is January 2022	0.00%	3.73%	3.36%
4. Projected adjusted headcount and percentage increase/(decrease) are as follows:			
	2022	2023	2024
Headcount	8,725	9,374	9,713
Headcount % Change from Dec 2021 (exl SB 901)	6.48%	7.14%	3.48%
Headcount % Change from Dec 2021-Union	1.24%	7.20%	3.09%
Headcount % Change from Dec 2021-Non Union	12.65%	7.10%	3.90%
5. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

Type	Actual	Projected		
	2021	2022	2023	2024
Premium				
Union		\$ 802,404	\$ 890,141	\$ 947,551
Non Union		458,479	508,121	545,035
Basic coverage credit		33,270	33,270	33,270
Total	\$ 1,174,289	\$ 1,294,154	\$ 1,431,532	\$ 1,525,856

Union

Eligible Salary per January 2022 Source File	\$ 383,997,400
Premium per \$1,000 of coverage:	\$ 2.064

Non Union

Eligible Salary per January 2022 Source File	\$ 513,869,350
Premium per \$1,000 of coverage:	\$ 0.7920

Southern California Gas Company
 Retirement Savings Plan (RSP) Projection
 For Years 2022-2024

ASSUMPTIONS				
Overall Summary				
RSP projection is the sum of two costs, the company match on employee contributions for bi-weekly payrolls and company match for ICP payment.				
Assumptions for Company Match for Bi-Weekly Payrolls				
1. Company match on employee contributions based on 2021 expense indexed for inflation and changes in total headcount				
2. Projected total headcount and percentage change are as follows:				
	2022	2023	2024	
Total Headcount	8,725	9,374	9,713	
Increase/(Decrease) to Prior Year	6.48%	1.76%	1.76%	
3. Labor Inflation for 2022-2024 are as follows:				
	3.72%	3.73%	3.36%	
Assumptions for Company Match for ICP				
4. ICP company match based on ICP payout calculated using a 5 year average of acutal payouts (2017 to 2021) indexed by labor inflation and changes in non-represented headcount.				
5. Projected non-represented headcount and percentage change are as follows:				
	2021	2022	2023	2024
Non Represented Headcount	3,878	4,374	4,688	4,873
Increase/(Decrease) to Prior Year		12.80%	7.18%	3.95%
6. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901				

Type of Cost	<u>Actual</u>	<u>Average</u>	<u>Projected</u>		
	2021	2017-2021	2022	2023	2024
Company Match on Employee Contributions	\$ 25,641,635	n/a	\$ 28,258,123	\$ 29,809,901	\$ 31,336,446
ICP Company Match based on a 5yr avg (2017-2021) of accrued ICP payouts	2,759,706	2,094,187	2,440,202	2,706,421	2,904,176
Total RSP Expense	\$ 28,401,341		\$ 30,698,325	\$ 32,516,321	\$ 34,240,622

SoCalGas
 Nonqualified Savings Plan Projection
 For Years 2022-2024

ASSUMPTIONS			
1. Projected cost is based on 2021 Actual and increases by labor inflation.			
2. Labor inflation rates for 2022-2024 are as follows:			
	<u>2022</u>	<u>2023</u>	<u>2024</u>
	3.72%	3.73%	3.36%
3. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	<u>Actual</u>	<u>Projected</u>		
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Total Cost	<u>\$ 288,190</u>	<u>\$ 298,923</u>	<u>\$ 310,077</u>	<u>\$ 320,498</u>

Southern California Gas Company
 Benefit Administration Fees and Services Projection
 GRC 2024 Forecast

ASSUMPTIONS			
1. Costs for 2022 based on 2021 actual, 2022-2024 increased by non-labor inflation			
2. Projected non-labor inflation rates are as follows:	2022	2023	2024
	12.13%	1.12%	-0.93%
3. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

Type of Service	Vendor	Projected		
		2022	2023	2024
VEBA Audits	Simpson & Simpson	\$ 69,019	\$ 69,794	\$ 69,145
Savings Plan Audits	Deloitte	\$ 129,195	130,646	129,432
Sempra Stock Fund Fiduciary	Newport Trust	\$ 173,202	175,146	173,519
Retirement Plan Consulting	Towers Watson	\$ 1,063,074	1,075,007	1,065,021
Total Comp Study-GRC	Towers Watson	\$ 175,000	-	-
Printing	Neysnesch	\$ 65,137	65,868	65,256
Tax	Deloitte Tax	\$ 12,068	12,204	12,090
Savings Plan Admin/Recordkeeping Fees	T Rowe Price	\$ 20,263	27,669	22,724
Software Program for Service Recognition	OC Tanner	\$ 158,919	\$ 170,455	\$ 177,006
Total Cost		\$ 1,865,877	\$ 1,726,788	\$ 1,714,194

Southern California Gas Company
 Educational Assistance Projection
 For Years 2022-2024

ASSUMPTIONS			
1. Future participation based on rate of participation in 2021			
2. Headcount changes are as follows:	2022	2023	2024
	6.48%	7.14%	3.48%
3. Cost per participant based on annualized cost indexed for inflation			
4. Non-labor inflation factors are as follows:	2022	2023	2024
	12.13%	1.12%	-0.93%
5. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

Year	Actual	Projected		
	2021	2022	2023	2024
Employees	8,171	8,725	9,374	9,713
Participants	519	553	593	614
Estimated Cost per Participant	3,480	\$ 3,902	\$ 3,945	\$ 3,909
Cost for Year	\$ 1,805,904	\$ 2,157,565	\$ 2,339,600	\$ 2,399,948

Southern California Gas Company
 Retirement Activities Projection
 For Years 2022-2024

ASSUMPTIONS				
1. Cost for 2022-2024 projected based on 2021 actual cost indexed for non-labor inflation.				
2. Non labor inflation rates are as follows:				
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
		12.13%	1.12%	-0.93%
3. Expected retirements	315	190	238	286
4. Cost per retirement	491	551	557	552
5. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901				

	<u>Actual</u>	<u>Projected</u>		
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Total Cost	\$ 154,672	104,608	132,321	157,568

Southern California Gas Company
 Service Award Forecast
 For Years 2022-2024

ASSUMPTIONS			
1. Service awards calculated based on estimated number of employees to receive awards based on their current length of service multiplied by estimated cost per award.			
2. Estimated cost per award based on 2022 data provided by OC Tanner each award level indexed for non-labor inflation			
3. Non labor inflation for 2022-2024 are as follows:	2022	2023	2024
	12.13%	1.12%	-0.93%
4. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	Projected		
	2022	2023	2024
Estimated Recipients			
5 Years of Service	99	354	322
10 Years of Service	471	401	421
15 Years of Service	296	255	182
20 Years of Service	260	333	199
25 Years of Service	62	162	141
30 Years of Service	5	48	51
35 Years of Service	22	54	133
40 Years of Service	27	83	60
45 Years of Service	9	18	19
50 Years of Service	3	3	3
60 Years of Service			
Estimated Cost Per Award			
5 Years of Service	\$ 72	\$ 73	\$ 72
10 Years of Service	104	105	104
15 Years of Service	118	120	119
20 Years of Service	142	144	142
25 Years of Service	188	190	188
30 Years of Service	210	213	211
35 Years of Service	261	264	261
40 Years of Service	321	325	322
45 Years of Service	419	424	420
50 Years of Service	515	521	516
60 Years of Service	882	892	883
Projected Amount			
5 Years of Service	\$ 7,161	\$ 25,892	\$ 23,333
10 Years of Service	49,090	42,263	43,959
15 Years of Service	35,067	30,549	21,601
20 Years of Service	36,921	47,818	28,310
25 Years of Service	11,656	30,797	26,556
30 Years of Service	1,052	10,216	10,754
35 Years of Service	5,733	14,230	34,722
40 Years of Service	8,670	26,950	19,301
45 Years of Service	3,772	7,628	7,977
50 Years of Service	1,546	1,564	1,549
60 Years of Service	-	-	-
Cost	\$ 160,667	\$ 237,908	\$ 218,063

Southern California Gas Company
 Special Events Night Budget
 For Years 2022-2024

ASSUMPTIONS			
1. Special Events calculated based on prior event (2019) indexed for inflation and changes in headcount			
2. Non labor inflation for 2022-2024 are as follows:			
	2022	2023	2024
	12.13%	1.12%	-0.93%
3. Projected headcount and percentage increase are as follows:			
Headcount	8,725	9,374	9,713
Increase/(Decrease) to Prior Year	6.48%	7.14%	3.48%
4. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	<u>Actual</u>	<u>Projected</u>		
	<u>2019</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Costs by Year	<u><u>\$ 220,500</u></u>	<u><u>\$ 261,529</u></u>	<u><u>\$ 283,133</u></u>	<u><u>\$ 290,356</u></u>

Attachment F-2

San Diego Gas & Electric Company

SDG&E
 Projected Medical Cost
 For Years 2022-2024

ASSUMPTIONS				
	Dec HC	Projected		
	2021	2022	2023	2024
1. Total headcount based on initial number of employees as of Dec 2021 plus estimated increases or decreases each year provided by planners for their respective areas.	4,676	4,813	5,010	5,267
2. Projected adjusted non-represented headcount is as follows:	3,293	3,402	3,535	3,744
3. Projected adjusted represented headcount is as follows:	1,383	1,411	1,475	1,523
4. Projected adjusted non-represented headcount on leave eligible for coverage is as follows:	57	57	57	57
5. Projected adjusted represented headcount on leave eligible for coverage is as follows:	64	64	64	64
6. Participation is based on the enrollment for each plan, active or leave and represented status (union or non union), and coverage level as a percentage of the total enrollment for 2022 as of October 2021 for the forecast.				
7. "Annual Employer Share of Premium" (b) for 2022 reflect actual premiums net of employee contributions.				
8. Medical premium rates reflect actual for 2022 and 2023, along with preliminary rates for 2024	Actual			
9. Retiree shift deduction is cost of the Kaiser HMO "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Willis Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 for the Kaiser HMO plan are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The projected 2022 credit is based on credits taken through December 2021.				
10. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901.				

Carrier / Type Non Union (SEU01FT and SEU01PT) Anthem	Plan Code	Coverage Level	(a) Participants						(b) Annual Employer Share of Premium			(a) x (b) = Total ER Premium			
			Projected		(a1)		(a1) * (1)		Actual	Projected		Projected			
			2022	Adj.	% 2022 Enroll	2022	2023	2024	2022	2023	2024	2022	2023	2024	
			enrollment	Migration	2022 enrollment	Adj. Total	2022	2023	2024	2022	2023	2024	2022	2023	2024
HMO Select	H021	EE only	288	-	288	8.75%	298	309	327	\$ 7,197.37	\$ 7,246.18	\$ 7,740.64	\$ 2,141,379	\$ 2,240,564	\$ 2,534,858
HMO Select	H021	EE + SP	153	-	153	4.65%	158	164	174	\$ 15,834.23	\$ 15,941.59	\$ 17,029.56	\$ 2,502,740	\$ 2,618,660	\$ 2,962,643
HMO Select	H021	EE + CH	109	-	109	3.31%	113	117	124	\$ 12,955.34	\$ 13,043.12	\$ 13,933.18	\$ 1,458,823	\$ 1,526,384	\$ 1,726,877
HMO Select	H021	EE + Famil	360	-	360	10.93%	372	387	409	\$ 22,311.90	\$ 22,463.05	\$ 23,995.95	\$ 8,297,866	\$ 8,682,149	\$ 9,822,569
HMO Select-Part Time	H021	EE only	2	-	2	0.06%	2	2	2	\$ 7,197.37	\$ 7,246.18	\$ 7,740.64	\$ 14,871	\$ 15,559	\$ 17,603
HMO Select-Part Time	H021	EE + SP	-	-	-	0.00%	-	-	-	\$ 8,923.97	\$ 9,458.78	\$ 10,497.50	\$ -	\$ -	\$ -
HMO Select-Part Time	H021	EE + CH	-	-	-	0.00%	-	-	-	\$ 7,301.45	\$ 7,739.14	\$ 8,588.91	\$ -	\$ -	\$ -
HMO Select-Part Time	H021	EE + Famil	-	-	-	0.00%	-	-	-	\$ 12,574.66	\$ 13,328.35	\$ 14,791.92	\$ -	\$ -	\$ -
Health Care Plus	H027	EE only	275	-	275	8.35%	284	295	313	\$ 6,881.11	\$ 7,504.20	\$ 7,835.76	\$ 1,954,873	\$ 2,215,609	\$ 2,450,182
Health Care Plus	H027	EE + SP	131	-	131	3.98%	135	141	149	\$ 15,178.16	\$ 16,549.08	\$ 17,278.51	\$ 2,054,082	\$ 2,327,562	\$ 2,573,725
Health Care Plus	H027	EE + CH	56	-	56	1.70%	58	60	64	\$ 12,458.07	\$ 13,579.92	\$ 14,176.61	\$ 720,719	\$ 816,472	\$ 902,703
Health Care Plus	H027	EE + Famil	267	-	267	8.11%	276	287	304	\$ 21,385.43	\$ 23,317.20	\$ 24,345.16	\$ 5,898,701	\$ 6,684,112	\$ 7,391,089
Health Care Plus-Part Time	H027	EE only	-	-	-	0.00%	-	-	-	\$ 6,881.11	\$ 7,504.26	\$ 7,835.79	\$ -	\$ -	\$ -
Health Care Plus-Part Time	H027	EE + SP	-	-	-	0.00%	-	-	-	\$ 8,923.97	\$ 9,458.78	\$ 10,497.50	\$ -	\$ -	\$ -
Health Care Plus-Part Time	H027	EE + CH	-	-	-	0.00%	-	-	-	\$ 7,301.45	\$ 7,739.14	\$ 8,588.91	\$ -	\$ -	\$ -
Health Care Plus-Part Time	H027	EE + Famil	-	-	-	0.00%	-	-	-	\$ 12,574.66	\$ 13,328.35	\$ 14,791.92	\$ -	\$ -	\$ -
Health Care Plus Contribution		EE only	275	0	275		284	295	313	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 284,093	\$ 295,249	\$ 312,692
Health Care Plus Contribution		EE + SP	131	0	131		135	141	149	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 270,663	\$ 281,292	\$ 297,911
Health Care Plus Contribution		EE + CH	56	0	56		58	60	64	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -
Health Care Plus Contribution		EE + Famil	267	0	267		276	287	304	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 551,656	\$ 573,320	\$ 607,192
Out-of-Area	H054	EE only	2	-	2	0.06%	2	2	2	\$ 6,739.24	\$ 7,420.20	\$ 7,838.40	\$ 13,924	\$ 15,933	\$ 17,826
Out-of-Area	H054	EE + SP	6	-	6	0.18%	6	6	7	\$ 14,826.25	\$ 16,324.32	\$ 17,244.55	\$ 91,899	\$ 105,158	\$ 117,649
Out-of-Area	H054	EE + CH	2	-	2	0.06%	2	2	2	\$ 12,130.70	\$ 13,356.48	\$ 14,109.29	\$ 25,064	\$ 28,680	\$ 32,086
Out-of-Area	H054	EE + Famil	11	-	11	0.33%	11	12	13	\$ 20,891.74	\$ 23,002.68	\$ 24,299.32	\$ 237,408	\$ 271,661	\$ 303,928
Total Blue Cross			1,662	-	1,662	50.47%	1,717	1,784	1,890				\$ 26,518,760	\$ 28,698,366	\$ 32,071,534

Carrier / Type	Plan	Coverage	2022		Adj.	% 2022 Enroll		Projected			Actual			Projected		
			Code	Level		enrollment	Migration	2022 enrollment	Adj. Total	2022	2023	2024	2022	2023	2024	2022
Kaiser																
HMO	H028	EE only	486	-	486	14.76%	502	522	553	\$ 5,543.66	\$ 5,875.92	\$ 6,521.16	\$ 2,783,300	\$ 3,065,972	\$ 3,603,676	
HMO	H028	EE + SP	222	-	222	6.74%	229	238	252	\$ 12,196.09	\$ 12,927.00	\$ 14,346.55	\$ 2,797,054	\$ 3,081,107	\$ 3,621,472	
HMO	H028	EE + CH	127	-	127	3.86%	131	136	144	\$ 9,978.65	\$ 10,576.80	\$ 11,738.21	\$ 1,309,190	\$ 1,442,162	\$ 1,695,080	
HMO	H028	EE + Famil	389	-	389	11.81%	402	418	442	\$ 17,185.36	\$ 18,215.40	\$ 20,215.60	\$ 6,906,143	\$ 7,607,542	\$ 8,941,713	
HMO-Part Time	H028	EE only	-	-	-	0.00%	-	-	-	\$ 5,543.66	\$ 5,875.96	\$ 6,521.16	\$ -	\$ -	\$ -	
HMO-Part Time	H028	EE + SP	-	-	-	0.00%	-	-	-	\$ 8,923.97	\$ 9,458.78	\$ 10,497.50	\$ -	\$ -	\$ -	
HMO-Part Time	H028	EE + CH	-	-	-	0.00%	-	-	-	\$ 7,301.45	\$ 7,739.14	\$ 8,588.91	\$ -	\$ -	\$ -	
HMO-Part Time	H028	EE + Famil	-	-	-	0.00%	-	-	-	\$ 12,574.66	\$ 13,328.35	\$ 14,791.92	\$ -	\$ -	\$ -	
Total Kaiser			1,224	-	1,224	37.17%	1,264	1,314	1,392				\$ 13,795,687	\$ 15,196,784	\$ 17,861,940	
Waives																
Non Union			357		357	10.84%	369	383	406	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 575,334	\$ 597,928	\$ 633,253	
Employees Not Covered			50		50	1.52%	52	54	57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Active			3,293	-	3,293	100.00%	3,402	3,535	3,744				\$ 40,889,781	\$ 44,493,077	\$ 50,566,728	
Employees on Leave																
Non Union																
Anthem																
HMO Select	H021	EE only	5	-	5	8.77%	5	5	5	\$ 7,197.37	\$ 7,246.18	\$ 7,740.64	\$ 35,987	\$ 36,231	\$ 38,703	
HMO Select	H021	EE + SP	6	-	6	10.53%	6	6	6	\$ 15,834.23	\$ 15,941.59	\$ 17,029.56	\$ 95,005	\$ 95,650	\$ 102,177	
HMO Select	H021	EE + CH	4	-	4	7.02%	4	4	4	\$ 12,955.34	\$ 13,043.12	\$ 13,933.18	\$ 51,821	\$ 52,172	\$ 55,733	
HMO Select	H021	EE + Famil	6	-	6	10.53%	6	6	6	\$ 22,311.90	\$ 22,463.05	\$ 23,995.95	\$ 133,871	\$ 134,778	\$ 143,976	
HMO Select-Part Time	H021	EE only	-	-	-	0.00%	-	-	-	\$ 7,197.37	\$ 7,246.18	\$ 7,740.64	\$ -	\$ -	\$ -	
HMO Select-Part Time	H021	EE + SP	-	-	-	0.00%	-	-	-	\$ 8,923.97	\$ 9,458.78	\$ 10,497.50	\$ -	\$ -	\$ -	
HMO Select-Part Time	H021	EE + CH	-	-	-	0.00%	-	-	-	\$ 7,301.45	\$ 7,739.14	\$ 8,588.91	\$ -	\$ -	\$ -	
HMO Select-Part Time	H021	EE + Famil	-	-	-	0.00%	-	-	-	\$ 12,574.66	\$ 13,328.35	\$ 14,791.92	\$ -	\$ -	\$ -	
Health Care Plus	H027	EE only	2	-	2	3.51%	2	2	2	\$ 6,881.11	\$ 7,504.20	\$ 7,835.76	\$ 13,762	\$ 15,008	\$ 15,672	
Health Care Plus	H027	EE + SP	1	-	1	1.75%	1	1	1	\$ 15,178.16	\$ 16,549.08	\$ 17,278.51	\$ 15,178	\$ 16,549	\$ 17,279	
Health Care Plus	H027	EE + CH	1	-	1	1.75%	1	1	1	\$ 12,458.07	\$ 13,579.92	\$ 14,176.61	\$ 12,458	\$ 13,580	\$ 14,177	
Health Care Plus	H027	EE + Famil	3	-	3	5.26%	3	3	3	\$ 21,385.43	\$ 23,317.20	\$ 24,345.16	\$ 64,156	\$ 69,952	\$ 73,035	
Health Care Plus-Part Time	H027	EE only	-	-	-	0.00%	-	-	-	\$ 6,881.11	\$ 7,504.26	\$ 7,835.79	\$ -	\$ -	\$ -	
Health Care Plus-Part Time	H027	EE + SP	-	-	-	0.00%	-	-	-	\$ 8,923.97	\$ 9,458.78	\$ 10,497.50	\$ -	\$ -	\$ -	
Health Care Plus-Part Time	H027	EE + CH	-	-	-	0.00%	-	-	-	\$ 7,301.45	\$ 7,739.14	\$ 8,588.91	\$ -	\$ -	\$ -	
Health Care Plus-Part Time	H027	EE + Famil	-	-	-	0.00%	-	-	-	\$ 12,574.66	\$ 13,328.35	\$ 14,791.92	\$ -	\$ -	\$ -	
Health Care Plus Contribution		EE only	2	-	2	0.00%	2	2	2	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000	\$ 2,000	\$ 2,000	
Health Care Plus Contribution		EE + SP	1	-	1	1.75%	1	1	1	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000	\$ 2,000	\$ 2,000	
Health Care Plus Contribution		EE + CH	1	-	1	1.75%	1	1	1	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000	\$ 2,000	\$ 2,000	
Health Care Plus Contribution		EE + Famil	3	-	3	5.26%	3	3	3	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 6,000	\$ 6,000	\$ 6,000	
Out-of-Area	H054	EE only	-	-	-	0.00%	-	-	-	\$ 6,739.24	\$ 7,420.20	\$ 7,838.40	\$ -	\$ -	\$ -	
Out-of-Area	H054	EE + SP	1	-	1	1.75%	1	1	1	\$ 14,826.25	\$ 16,324.32	\$ 17,244.55	\$ 14,826	\$ 16,324	\$ 17,245	
Out-of-Area	H054	EE + CH	-	-	-	0.00%	-	-	-	\$ 12,130.70	\$ 13,356.48	\$ 14,109.29	\$ -	\$ -	\$ -	
Out-of-Area	H054	EE + Famil	-	-	-	0.00%	-	-	-	\$ 20,891.74	\$ 23,002.68	\$ 24,299.32	\$ -	\$ -	\$ -	
Total Blue Cross			29	-	29	50.88%	29	29	29				\$ 449,066	\$ 462,244	\$ 489,996	
Kaiser																
HMO	H028	EE only	4	-	4	7.02%	4	4	4	\$ 5,543.66	\$ 5,875.92	\$ 6,521.16	\$ 22,175	\$ 23,504	\$ 26,085	
HMO	H028	EE + SP	4	-	4	7.02%	4	4	4	\$ 12,196.09	\$ 12,927.00	\$ 14,346.55	\$ 48,784	\$ 51,708	\$ 57,386	
HMO	H028	EE + CH	3	-	3	5.26%	3	3	3	\$ 9,978.65	\$ 10,576.80	\$ 11,738.21	\$ 29,936	\$ 31,730	\$ 35,215	
HMO	H028	EE + Famil	6	-	6	10.53%	6	6	6	\$ 17,185.36	\$ 18,215.40	\$ 20,215.60	\$ 103,112	\$ 109,292	\$ 121,294	
HMO-Part Time	H028	EE only	-	-	-	0.00%	-	-	-	\$ 5,543.66	\$ 5,875.96	\$ 6,521.16	\$ -	\$ -	\$ -	
HMO-Part Time	H028	EE + SP	-	-	-	0.00%	-	-	-	\$ 8,923.97	\$ 9,458.78	\$ 10,497.50	\$ -	\$ -	\$ -	
HMO-Part Time	H028	EE + CH	-	-	-	0.00%	-	-	-	\$ 7,301.45	\$ 7,739.14	\$ 8,588.91	\$ -	\$ -	\$ -	
HMO-Part Time	H028	EE + Famil	-	-	-	0.00%	-	-	-	\$ 12,574.66	\$ 13,328.35	\$ 14,791.92	\$ -	\$ -	\$ -	
Total Kaiser			17	-	17	29.82%	17	17	17				\$ 204,007	\$ 216,234	\$ 239,979	

Carrier / Type	Plan	Coverage	2022		Adj.	% 2022 Enroll			Projected			Actual			Projected			
			Code	Level		enrollment	Migration	2022 enrollment	Adj. Total	2022	2023	2024	2022	2023	2024	2022	2023	2024
Waives																		
Non Union			12		12	21.05%	12	12	12	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 18,720	\$ 18,720	\$ 18,720			
Employees on Leave Not Covered			(1)		(1)	-1.75%	(1)	(1)	(1)									
Total Leave			57	-	57	100.00%	57	57	57				\$ 671,793	\$ 697,199	\$ 748,695			
Total Non Union			3,350	-	3,350		3,459	3,592	3,801				\$ 41,561,574	\$ 45,190,276	\$ 51,315,422			
Union (SDG)																		
Anthem																		
HMO Select	H021	EE only	97	0	97	6.98%	99	103	106	\$ 7,063.87	\$ 7,131.84	\$ 7,576.22	\$ 696,048	\$ 734,621	\$ 805,791			
HMO Select	H021	EE + 1	74	0	74	5.33%	75	79	81	\$ 14,127.74	\$ 14,263.68	\$ 15,152.35	\$ 1,062,012	\$ 1,120,864	\$ 1,229,446			
HMO Select	H021	EE + 2	181	0	181	13.03%	184	192	198	\$ 21,191.62	\$ 21,395.62	\$ 22,728.67	\$ 3,896,435	\$ 4,112,379	\$ 4,510,766			
Health Care Plus	H027	EE only	65	-	65	4.68%	66	69	71	\$ 6,862.81	\$ 7,515.72	\$ 7,848.00	\$ 453,148	\$ 518,769	\$ 559,332			
Health Care Plus	H027	EE + 1	60	-	60	4.32%	61	64	66	\$ 13,779.94	\$ 15,085.56	\$ 15,750.24	\$ 839,892	\$ 961,175	\$ 1,036,182			
Health Care Plus	H027	EE + 2	135	-	135	9.72%	137	143	148	\$ 20,637.43	\$ 22,596.00	\$ 23,592.84	\$ 2,830,181	\$ 3,239,329	\$ 3,492,301			
Health Care Plus Contribution		EE only	65	-	65	4.68%	66	69	71	\$ 800.00	\$ 800.00	\$ 800.00	\$ 52,824	\$ 55,220	\$ 57,017			
Health Care Plus Contribution		EE + 1	60	-	60	4.32%	61	64	66	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 97,521	\$ 101,944	\$ 105,261			
Health Care Plus Contribution		EE + 2	135	-	135	9.72%	137	143	148	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 219,421	\$ 229,374	\$ 236,838			
Out-of-Area	H054	EE only	-	-	-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Out-of-Area	H054	EE + 1	-	-	-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Out-of-Area	H054	EE + 2	-	-	-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Blue Cross			612	-	612	44.06%	622	650	671				\$ 10,147,481	\$ 11,073,674	\$ 12,032,934			
Kaiser																		
HMO	H028	EE only	217	-	217	15.62%	220	230	238	\$ 5,462.50	\$ 5,802.00	\$ 6,215.28	\$ 1,204,136	\$ 1,336,987	\$ 1,478,829			
HMO	H028	EE + 1	132	-	132	9.50%	134	140	145	\$ 10,927.78	\$ 11,603.88	\$ 12,430.56	\$ 1,465,313	\$ 1,626,548	\$ 1,799,129			
HMO	H028	EE + 2	300	-	300	21.60%	305	319	329	\$ 16,369.54	\$ 17,405.88	\$ 18,645.84	\$ 4,988,643	\$ 5,545,070	\$ 6,133,394			
Total Kaiser			649	-	649	46.72%	659	689	712				\$ 7,658,092	\$ 8,508,605	\$ 9,411,352			
Waived Coverage			128		128	9.22%	130	136	140	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 202,843	\$ 212,043	\$ 218,944			
Employees Not Covered			-		-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Union-Active			1,389	-	1,389	100.00%	1,411	1,475	1,523				\$ 18,008,415	\$ 19,794,323	\$ 21,663,230			
Union-Employees on Leave																		
Anthem																		
HMO Select	H021	EE only	5	0	5	7.81%	5	5	5	\$ 7,063.87	\$ 7,131.84	\$ 7,576.22	\$ 35,319	\$ 35,659	\$ 37,881			
HMO Select	H021	EE + 1	6	0	6	9.38%	6	6	6	\$ 14,127.74	\$ 14,263.68	\$ 15,152.35	\$ 84,766	\$ 85,582	\$ 90,914			
HMO Select	H021	EE + 2	7	0	7	10.94%	7	7	7	\$ 21,191.62	\$ 21,395.62	\$ 22,728.67	\$ 148,341	\$ 149,769	\$ 159,101			
Health Care Plus	H027	EE only	3	-	3	4.69%	3	3	3	\$ 6,862.81	\$ 7,515.72	\$ 7,848.00	\$ 20,588	\$ 22,547	\$ 23,544			
Health Care Plus	H027	EE + 1	1	-	1	1.56%	1	1	1	\$ 13,779.94	\$ 15,085.56	\$ 15,750.24	\$ 13,780	\$ 15,086	\$ 15,750			
Health Care Plus	H027	EE + 2	1	-	1	1.56%	1	1	1	\$ 20,637.43	\$ 22,596.00	\$ 23,592.84	\$ 20,637	\$ 22,596	\$ 23,593			
Health Care Plus Contribution		EE only	3	-	3		3	3	3	\$ 800.00	\$ 800.00	\$ 800.00	\$ 2,400	\$ 2,400	\$ 2,400			
Health Care Plus Contribution		EE + 1	1	-	1		1	1	1	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600	\$ 1,600	\$ 1,600			
Health Care Plus Contribution		EE + 2	1	-	1		1	1	1	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600	\$ 1,600	\$ 1,600			
Out-of-Area	H054	EE only	-	-	-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Out-of-Area	H054	EE + 1	-	-	-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Out-of-Area	H054	EE + 2	-	-	-	0.00%	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Blue Cross			23	-	23	35.94%	23	23	23				\$ 329,033	\$ 336,839	\$ 356,383			

Carrier / Type	Plan Code	Coverage Level	2022		Adj. 2022 enrollment	% 2022 Enroll Adj. Total	Projected			Actual 2022	Projected			Projected		
			enrollment	Migration			2022	2023	2024		2022	2023	2024			
Kaiser																
HMO	H028	EE only	3	-	3	4.69%	3	3	3	\$ 5,462.50	\$ 5,802.00	\$ 6,215.28	\$ 16,387	\$ 17,406	\$ 18,646	
HMO	H028	EE + 1	6	-	6	9.38%	6	6	6	\$ 10,927.78	\$ 11,603.88	\$ 12,430.56	\$ 65,567	\$ 69,623	\$ 74,583	
HMO	H028	EE + 2	11	-	11	17.19%	11	11	11	\$ 16,369.54	\$ 17,405.88	\$ 18,645.84	\$ 180,065	\$ 191,465	\$ 205,104	
Total Kaiser			<u>20</u>	<u>-</u>	<u>20</u>	31.25%	<u>20</u>	<u>20</u>	<u>20</u>				<u>\$ 262,019</u>	<u>\$ 278,494</u>	<u>\$ 298,333</u>	
Waived Coverage			3		3	4.69%	3	3	3	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 4,680	\$ 4,680	\$ 4,680	
Employees on Leave Not Covered			18	-	18	28.13%	18	18	18							
Total Union-Leave			<u>64</u>	<u>-</u>	<u>64</u>	100%	<u>64</u>	<u>64</u>	<u>64</u>				\$ 595,732	\$ 620,013	\$ 659,396	
Total Union			<u>1,453</u>	<u>-</u>	<u>1,453</u>		1,475	1,539	1,587				\$ 18,604,147	\$ 20,414,336	\$ 22,322,626	
Retiree Shift						\$ (813,021)							(838,428)	(864,629)	(891,648)	
Grand Total			<u>4,803</u>	<u>-</u>	<u>4,803</u>		<u>4,934</u>	<u>5,131</u>	<u>5,388</u>				<u>\$ 59,327,294</u>	<u>\$ 64,739,983</u>	<u>\$ 72,746,400</u>	

SDG&E
Projected Dental Cost
For Years 2022-2024

ASSUMPTIONS				
	Dec HC	Projected		
		2021	2022	2023
1. Total headcount based on initial number of employees as of Dec 2021 plus estimated increases or decreases each year provided by planners for their respective areas.	4,676	4,813	5,010	5,267
2. Projected adjusted non-represented headcount is as follows:	3,293	3,402	3,535	3,744
3. Projected adjusted represented headcount is as follows:	1,383	1,411	1,475	1,523
4. Projected adjusted non-represented headcount on leave eligible for coverage is as follows:	57	57	57	57
5. Projected adjusted represented headcount on leave eligible for coverage is as follows:	64	64	64	64
6. Participation is based on the enrollment for each plan, active or leave and represented status (union or non union), and coverage level as a percentage of the total enrollment for 2022 as of October 2021 for the forecast.				
7. Dental premium rates reflect actual for 2022 and 2023, along with preliminary rates for 2024				
8. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901.				

Carrier / Type Non Union (SEU01FT and SEU01PT)	Plan Code	Coverage Level	(a) Participants				(b) Annual Employer Only Rates			(a) x (b) = Total ER Premium							
			2022 enrollment	% 2022 Enroll	(a1) * (1) Projected			Projected			Projected						
					2022	2023	2024	2022	2023	2024	2022	2023	2024				
Delta																	
Delta Dental	D001	EE only	909	27.60%	939	976	1,034	\$ 417.89	\$ 437.28	\$ 437.28	\$ 392,420	\$ 426,756	\$ 451,968				
Delta Dental	D001	EE + SP	523	15.88%	540	562	595	\$ 961.63	\$ 962.04	\$ 962.02	\$ 519,563	\$ 540,195	\$ 572,096				
Delta Dental	D001	EE + CH	300	9.11%	310	322	341	\$ 786.72	\$ 787.08	\$ 787.10	\$ 243,820	\$ 253,511	\$ 268,496				
Delta Dental	D001	EE + Famil	1,040	31.58%	1,074	1,117	1,183	\$ 1,354.94	\$ 1,355.62	\$ 1,355.62	\$ 1,435,734	\$ 1,513,652	\$ 1,603,078				
Total Delta			2,772	84.18%	2,864	2,976	3,152				\$ 2,611,536	\$ 2,734,114	\$ 2,895,638				
Met Life Dental (Safeguard)																	
Met Life Dental (Safeguard)	D010	EE only	132	4.01%	136	142	150	\$ 135.60	\$ 135.60	\$ 135.60	\$ 18,491	\$ 19,217	\$ 20,353				
Met Life Dental (Safeguard)	D010	EE + SP	46	1.40%	48	49	52	\$ 244.08	\$ 244.08	\$ 244.08	\$ 11,599	\$ 12,054	\$ 12,767				
Met Life Dental (Safeguard)	D010	EE + CH	13	0.39%	13	14	15	\$ 284.76	\$ 284.76	\$ 284.76	\$ 3,824	\$ 3,974	\$ 4,209				
Met Life Dental (Safeguard)	D010	EE + Famil	72	2.19%	74	77	82	\$ 367.56	\$ 367.56	\$ 367.56	\$ 27,339	\$ 28,413	\$ 30,092				
Total Safeguard			263	7.99%	272	282	299				\$ 61,254	\$ 63,659	\$ 67,420				
Waived Coverage			206	6.26%	213	221	234	\$ 72.00	\$ 72.00	\$ 72.00	\$ 15,322	\$ 15,924	\$ 16,865				
Employees Not Covered			52	1.58%	54	56	59	\$ -	\$ -	\$ -							
Total Non-Union Active			3,293	100.00%	3,402	3,535	3,744				\$ 2,688,112	\$ 2,813,697	\$ 2,979,923				
Employees on Leave																	
Non Union																	
Delta																	
Delta Dental	D001	EE only	10	17.54%	10	10	10	\$ 417.89	\$ 437.28	\$ 437.28	\$ 4,179	\$ 4,373	\$ 4,373				
Delta Dental	D001	EE + SP	17	29.82%	17	17	17	\$ 961.63	\$ 962.04	\$ 962.02	\$ 16,348	\$ 16,355	\$ 16,354				
Delta Dental	D001	EE + CH	6	10.53%	6	6	6	\$ 786.72	\$ 787.08	\$ 787.10	\$ 4,720	\$ 4,722	\$ 4,723				
Delta Dental	D001	EE + Famil	16	28.07%	16	16	16	\$ 1,354.94	\$ 1,355.62	\$ 1,355.62	\$ 21,679	\$ 21,690	\$ 21,690				
Total Delta			49	85.96%	49	49	49				\$ 46,926	\$ 47,140	\$ 47,140				
Met Life Dental (Safeguard)																	
Met Life Dental (Safeguard)	D010	EE only	2	3.51%	2	2	2	\$ 135.60	\$ 135.60	\$ 135.60	\$ 271	\$ 271	\$ 271				
Met Life Dental (Safeguard)	D010	EE + SP	-	0.00%	-	-	-	\$ 244.08	\$ 244.08	\$ 244.08	\$ -	\$ -	\$ -				
Met Life Dental (Safeguard)	D010	EE + CH	-	0.00%	-	-	-	\$ 284.76	\$ 284.76	\$ 284.76	\$ -	\$ -	\$ -				
Met Life Dental (Safeguard)	D010	EE + Famil	-	0.00%	-	-	-	\$ 367.56	\$ 367.56	\$ 367.56	\$ -	\$ -	\$ -				
Total Safeguard			2	3.51%	2	2	2				\$ 271	\$ 271	\$ 271				
Waived Coverage			7	12.28%	7	7	7	\$ 72.00	\$ 72.00	\$ 72.00	\$ 504	\$ 504	\$ 504				
Employees Not Covered			(1)	-1.75%	(1)	(1)	(1)	\$ -	\$ -	\$ -							
Total Non-Union Leave			57	100.00%	57	57	57				\$ 47,701	\$ 47,915	\$ 47,915				
Total Non Union			3,350		3,459	3,592	3,801				\$ 2,735,813	\$ 2,861,612	\$ 3,027,838				
Union (SDG)																	
Delta																	
Delta Dental	D001	EE only	341	24.55%	346	362	374	\$ 454.08	\$ 454.08	\$ 454.08	\$ 157,294	\$ 164,428	\$ 169,779				
Delta Dental	D001	EE + 1	270	19.44%	274	287	296	\$ 851.23	\$ 832.03	\$ 832.03	\$ 233,473	\$ 238,558	\$ 246,321				
Delta Dental	D001	EE + 2	606	43.63%	616	644	664	\$ 1,345.44	\$ 1,345.44	\$ 1,345.44	\$ 828,251	\$ 865,818	\$ 893,994				
Total Delta			1,217	87.62%	1,236	1,292	1,334				\$ 1,219,017	\$ 1,268,804	\$ 1,310,094				
Met Life Dental (Safeguard)																	
Met Life Dental (Safeguard)	D008	EE only	39	2.81%	40	41	43	\$ 257.04	\$ 135.60	\$ 135.60	\$ 10,183	\$ 5,616	\$ 5,799				
Met Life Dental (Safeguard)	D008	EE + 1	16	1.15%	16	17	18	\$ 512.76	\$ 257.76	\$ 257.76	\$ 8,334	\$ 4,380	\$ 4,522				
Met Life Dental (Safeguard)	D008	EE + 2	30	2.16%	30	32	33	\$ 755.52	\$ 359.28	\$ 359.28	\$ 23,025	\$ 11,446	\$ 11,818				
Total Blue Cross			85	6.12%	86	90	93				\$ 41,542	\$ 21,441	\$ 22,139				
Waived Coverage			87	6.26%	88	92	95	\$ 72.00	\$ 72.00	\$ 72.00	\$ 6,363	\$ 6,652	\$ 6,868				
Employees Not Covered			-	0.00%	-	-	-	\$ -	\$ -	\$ -							
Total Union Active			1,389	100.00%	1,411	1,475	1,523				\$ 1,266,922	\$ 1,296,897	\$ 1,339,101				
Employees on Leave																	
Union																	
Delta																	
Delta Dental	D001	EE only	9	14.06%	9	9	9	\$ 454.08	\$ 454.08	\$ 454.08	\$ 4,087	\$ 4,087	\$ 4,087				
Delta Dental	D001	EE + 1	12	18.75%	12	12	12	\$ 851.23	\$ 832.03	\$ 832.03	\$ 10,215	\$ 9,984	\$ 9,984				
Delta Dental	D001	EE + 2	16	25.00%	16	16	16	\$ 1,345.44	\$ 1,345.44	\$ 1,345.44	\$ 21,527	\$ 21,527	\$ 21,527				
Total Delta			37	57.81%	37	37	37				\$ 35,829	\$ 35,598	\$ 35,598				
Met Life Dental (Safeguard)																	
Met Life Dental (Safeguard)	D010	EE only	1	1.56%	1	1	1	\$ 257.04	\$ 135.60	\$ 135.60	\$ 257	\$ 136	\$ 136				
Met Life Dental (Safeguard)	D010	EE + 1	4	6.25%	4	4	4	\$ 512.76	\$ 257.76	\$ 257.76	\$ 2,051	\$ 1,031	\$ 1,031				
Met Life Dental (Safeguard)	D010	EE + 2	2	3.13%	2	2	2	\$ 755.52	\$ 359.28	\$ 359.28	\$ 1,511	\$ 719	\$ 719				
Total Blue Cross			7	10.94%	7	7	7				\$ 3,819	\$ 1,885	\$ 1,885				
Waived Coverage			2	3.13%	2	2	2	\$ 72.00	\$ 72.00	\$ 72.00	\$ 144	\$ 144	\$ 144				
Employees Not Covered			18	28.13%	18	18	18	\$ -	\$ -	\$ -							
Total Leave			64	100.00%	64	64	64				\$ 39,792	\$ 37,627	\$ 37,627				
Total Union			1,453		1,475	1,539	1,587				1,306,714	1,334,525	1,376,729				
Grand Total			4,803		4,934	5,131	5,388				\$ 4,042,527	\$ 4,196,137	\$ 4,404,566				

ASSUMPTIONS				
	Dec HC	Projected		
		2021	2022	2023
1. Total headcount based on initial number of employees as of Dec 2021 plus estimated increases or decreases each year provided by planners for their respective areas.	4,676	4,813	5,010	5,267
2. Projected adjusted non-represented headcount is as follows:	3,293	3,402	3,535	3,744
3. Projected adjusted represented headcount is as follows:	1,383	1,411	1,475	1,523
4. Projected adjusted non-represented headcount on leave eligible for coverage is as follows:	57	57	57	57
5. Projected adjusted represented headcount on leave eligible for coverage is as follows:	64	64	64	64
6. Participation is based on the enrollment for each plan, active or leave and represented status (union or non union), and coverage level as a percentage of the total enrollment for 2022 as of October 2021 for the forecast.				
7. Vision premium rates reflect actual for 2022 and 2023, along with preliminary rates for 2024				
8. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901.				

Carrier / Type	Plan	Coverage	(a) Participants				(b) Annual Employer Only Rates			(a) x (b) = Total ER Premium			
			2022		(a1) * (1) Projected		Actual	Projected		Projected			
			Code	Level	enrollment	Total	2022	2023	2024	2022	2023	2024	
Non Union-Active													
VSP	V002	EE only	1,239	37.63%	1,280	1,330	1,409	\$ 69.96	\$ 69.96	\$ 69.96	\$ 89,546	\$ 93,063	\$ 98,561
VSP	V002	EE + SP	592	17.98%	612	636	673	\$ 69.96	\$ 69.96	\$ 69.96	\$ 42,786	\$ 44,466	\$ 47,093
VSP	V002	EE + CH	275	8.35%	284	295	313	\$ 69.96	\$ 69.96	\$ 69.96	\$ 19,875	\$ 20,856	\$ 21,876
VSP	V002	EE + Famil	855	25.96%	883	918	972	\$ 69.96	\$ 69.96	\$ 69.96	\$ 61,794	\$ 64,220	\$ 68,014
VSP-Part Time	V002	EE only	-	0.00%	-	-	-	\$ 69.48	\$ 69.96	\$ 69.96	\$ -	\$ -	\$ -
VSP-Part Time	V002	EE + 1	-	0.00%	-	-	-	\$ 69.48	\$ 69.96	\$ 69.96	\$ -	\$ -	\$ -
VSP-Part Time	V002	EE + 2	-	0.00%	-	-	-	\$ 69.48	\$ 69.96	\$ 69.96	\$ -	\$ -	\$ -
Total VSP			2,961	89.92%	3,059	3,179	3,367				\$ 214,001	\$ 222,405	\$ 235,544
Waived Coverage			280	8.50%	289	301	318	\$ 24.00	\$ 24.00	\$ 24.00	\$ 6,942	\$ 7,215	\$ 7,641
Employees Not Covered			52	1.58%	54	56	59				\$ -	\$ -	\$ -
Total Non Union-Active			3,293	100.00%	3,402	3,535	3,744				\$ 220,943	\$ 229,620	\$ 243,185
Non Union-On Leave													
VSP	V002	EE only	17	29.82%	17	17	17	\$ 69.96	\$ 69.96	\$ 69.96	\$ 1,189	\$ 1,189	\$ 1,189
VSP	V002	EE + SP	15	26.32%	15	15	15	\$ 69.96	\$ 69.96	\$ 69.96	\$ 1,049	\$ 1,049	\$ 1,049
VSP	V002	EE + CH	6	10.53%	6	6	6	\$ 69.96	\$ 69.96	\$ 69.96	\$ 420	\$ 420	\$ 420
VSP	V002	EE + Famil	11	19.30%	11	11	11	\$ 69.96	\$ 69.96	\$ 69.96	\$ 770	\$ 770	\$ 770
Total VSP			49	85.96%	49	49	49				\$ 3,428	\$ 3,428	\$ 3,428
Waived Coverage			9	15.79%	9	9	9	\$ 24.00	\$ 24.00	\$ 24.00	\$ 216	\$ 216	\$ 216
Leaves Not Covered			(1)	-1.75%	(1)	(1)	(1)						
Total Non Union - Leave			57	100.00%	57	57	57				\$ 3,644	\$ 3,644	\$ 3,644
Total Non Union			3,350		3,459	3,592	3,801				224,587	233,264	246,830
Union-Active													
VSP	V002	EE only	429	30.89%	436	456	470	\$ 70.92	\$ 70.92	\$ 70.92	\$ 30,907	\$ 32,308	\$ 33,360
VSP	V002	EE + 1	297	21.38%	302	315	326	\$ 70.92	\$ 70.92	\$ 70.92	\$ 21,397	\$ 22,367	\$ 23,095
VSP	V002	EE + 2	536	38.59%	544	569	588	\$ 70.92	\$ 70.92	\$ 70.92	\$ 38,615	\$ 40,367	\$ 41,680
Total VSP			1,262	90.86%	1,282	1,340	1,384				\$ 90,919	\$ 95,043	\$ 98,135
Waived Coverage			127	9.14%	129	135	139	\$ 24.00	\$ 24.00	\$ 24.00	\$ 3,096	\$ 3,237	\$ 3,342
Employees Not Covered			-	0.00%	-	-	-						
Total Union-Active			1,389	100.00%	1,411	1,475	1,523				\$ 94,015	\$ 98,279	\$ 101,477
Union-On Leave													
VSP	V002	EE only	13	20.31%	13	13	13	\$ 70.92	\$ 70.92	\$ 70.92	\$ 922	\$ 922	\$ 922
VSP	V002	EE + 1	14	21.88%	14	14	14	\$ 70.92	\$ 70.92	\$ 70.92	\$ 993	\$ 993	\$ 993
VSP	V002	EE + 2	16	25.00%	16	16	16	\$ 70.92	\$ 70.92	\$ 70.92	\$ 1,135	\$ 1,135	\$ 1,135
Total VSP			43	67.19%	43	43	43				\$ 3,050	\$ 3,050	\$ 3,050
Waived Coverage			3	4.69%	3	3	3	\$ 24.00	\$ 24.00	\$ 24.00	\$ 72	\$ 72	\$ 72
Leaves Not Covered			18	28.13%	18	18	18						
Total Union Leave			64	100.00%	64	64	64				\$ 3,122	\$ 3,122	\$ 3,122
Total Union			1,453		1,475	1,539	1,587				97,136	101,401	104,599
Grand Total			4,803		4,934	5,131	5,388				\$ 321,724	\$ 334,664	\$ 351,429

SDG&E

Wellness and Emergency Child Care Projection
For Years 2022-2024

ASSUMPTIONS			
1. Most costs below are projected based on underlying assumptions for each item labeled below. Costs for 2022-2024 reflect increases for non labor inflation and projected changes in headcount.			
2. Non labor inflation for 2022-2024 are as follows:			
	2022	2023	2024
3. Emergency child care is estimated in increase as follows	13.90%	2.26%	-2.26%
	4.00%	4.00%	4.00%
4. Projected employees by year are as follows:	4,813	5,010	5,267
5. Projected increase in flu shot costs are as follows:	2.20%	2.20%	2.20%

	Projected		
	2022	2023	2024
Wellness Calendars (1 per employee)	11,709	12,454	12,812
Literature/Brochures, Printed Materials & Graphics (Health Fairs, Safety SD, events)	6,000	6,136	5,997
Health Fairs & Safety Stand Down Events (Org. Requests):		-	-
Wellness Presentations: approx. 14 @ \$475	7,207	7,369	7,203
Chair Massages: 50 @ \$520	28,475	29,119	28,462
Resilience/Mental Health Presentations: approx. 20 @ \$1500	30,000	30,678	29,986
Health, Safety & Wellness Fair - SDG&E	65,000	66,469	64,969
Annual SDGE Safety Congress x 1/yr (Presenters/workshops) @ \$500/hr x 2	1,161	1,187	1,160
EAP programs			
Health & Wellness training presentations (35 x \$1,100)	35,000	35,791	34,983
Onsite Counseling sessions 14 districts for 2 hrs @ \$425/hr (\$350/hr + \$150 flat travel)	11,900	12,169	11,894
Flu Shots	46,800	47,830	48,882
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings			
Approx. 14 events/yr	9,247	9,456	9,242
Onsite Yoga/Fitness Classes	79,403	81,198	79,365
Occupational Health Nurses (LVN @ \$49/hour and RN @ \$79/hour plus medical supplies)	342,000	349,730	341,836
Incentive prizes/giveaways/misc. prog. expenses \$10 per employee	48,129	50,105	52,673
EOC Wellness Services Support (stress-reducing materials & services)			
(year round fire season) \$100/hr x 8hrs x 10 days	8,000	8,181	7,996
Other-Misc	5,804	5,936	5,802
Weight Watchers	17,229	17,618	17,220
Wellness eLibrary			
Desktop yoga & fitness videos	2,278	2,330	2,277
Desktop fitness videos	2,278	2,330	2,277
Wellness Initiatives			
General Wellbeing: events, benefits/programs, communications, website/platform/app	100,000	350,000	350,000
AYCO Coaching	97,258	101,210	106,347
	954,877	1,227,293	1,221,384
*Back-up & Emergency/Disaster Child Care Program			
SDGE share of Back up & Emergency Childcare Program	208,827	213,547	208,727

SDG&E

Employee Assistance Program (EAP)
For Years 2022-2024

ASSUMPTIONS			
1. Projected benefit fees are based on projected enrollment in EAP.			
2. Projected enrollment based on actual enrollment as of January 2022 indexed for changes in headcount.			
3. Projected headcount and percentage increase are as follows:			
	2022	2023	2024
Employee Headcount			
Active	4,813	5,010	5,267
Leave	121	121	121
Covered Employees	<u>4,934</u>	<u>5,131</u>	<u>5,388</u>
Increase/(Decrease)	-0.27%	4.00%	5.01%
4. EAP benefit fees for 2022 comes from Rate Table; 2023-2024 rates are indexed by medical inflation.			
5. Projected increase in medical premiums for 2022-2024 are as follows: 6.25%			
6. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	Actual		Projected		
	2021	As of Jan 2022	2022	2023	2024
EAP Benefit Fees	165,919		\$ 377,948	\$ 484,822	\$ 509,091

1. EAP benefit fee expense projection

# Estimated Covered Employees	4,947	4,934	5,131	5,388
<i>Union</i>		1,475	1,539	1,587
<i>Non-Union</i>		3,459	3,592	3,801
Lyra				
<i>EAP Benefit Fee Per Covered Employee - Union</i>		\$ 34.68	\$ 94.48	\$ 94.48
<i>EAP Benefit Fee Per Covered Employee - Non-Union</i>		\$ 94.48	\$ 94.48	\$ 94.48
Total EAP benefit fees		<u>\$377,948</u>	<u>\$484,822</u>	<u>\$509,091</u>

San Diego Gas & Electric
 AD&D Forecast
 For Years 2022-2024

ASSUMPTIONS			
1. AD&D Insurance costs are projected based on estimated coverage amounts in effect for 2022-2024 and premium rate in effect for 2022.			
2. Coverage amount for 2022-2024 is projected based on coverage in effect as of January 2022 and is indexed by labor inflation (removed for 2022) and changes in headcount			
3. Labor Inflation is as follows:	2022	2023	2024
	0.00%	4.43%	3.55%
4. Projected headcount and percentage increase are as follows:	2022	2023	2024
Headcount	4,813	5,010	5,267
Increase/(Decrease) to Prior Year	2.96%	4.00%	5.01%
5. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	January	Projected		
	2022	2022	2023	2024
Amount of Salary per January 2022 Analysis	719,474,550	\$ 740,776,522	\$ 803,243,931	\$ 871,993,935
Premium per \$1,000 of coverage:		\$ 0.156	\$ 0.156	\$ 0.156
Annual Premium	\$ 111,561	\$ 115,561	\$ 125,306	\$ 136,031

Sempra Energy (Consolidated)
 Business Travel Projection
 For Years 2022-2024

ASSUMPTIONS			
1. Business Travel Insurance projection calculated based on the 2021 premium indexed by non-labor inflation and allocating the cost to each business unit based on headcount.			
2. Non labor inflation for each year are as follows:			
	2022	2023	2024
	13.90%	2.26%	-2.26%
3. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	Actual	Projected		
	2021	2022	2023	2024
SDG&E Premium Allocation	\$ 25,242	\$ 27,879	\$ 28,018	\$ 27,699

Calculation of Premium and Allocation

Consolidated Premium	\$ 72,623	\$ 82,719	\$ 84,588	\$ 82,679
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Headcount by Business Unit

SoCalGas		8,725	9,374	9,713
SDG&E		4,813	5,010	5,267
Sempra		360	360	360
Sempra Infrastructure, LLC		-	-	-
Pxise		-	-	-
LNG		1	1	1
SE International		-	-	-
Sempra Services Corporation		381	381	381
Totals		14,280	15,127	15,723
	SDGE % of HC	33.70%	33.12%	33.50%

Allocation by Business Unit

SoCalGas		50,542	52,421	51,078
SDG&E		27,879	28,018	27,699
Sempra		2,085	2,013	1,893
Sempra Infrastructure, LLC		-	-	-
Sempra Global Services		-	-	-
LNG		6	6	5
SE International		-	-	-
Sempra Services Corporation		2,207	2,131	2,004
Totals	\$ 72,623	\$ 82,719	\$ 84,588	\$ 82,679

San Diego Gas & Electric
 Life Insurance Forecast
 For Years 2022-2024

ASSUMPTIONS			
1. Life Insurance costs are projected based on estimated coverage amounts in effect for 2022-2024 and premium rate in effect for 2022.			
2. Coverage amount for 2022 is estimated based on coverage in effect as of January 2022 and is indexed by changes in headcount and labor inflation (2022-2024).			
3. Labor Inflation is as follows:	2022	2023	2024
	0.00%	4.43%	3.55%
4. Projected headcount and percentage increase are as follows:	2022	2023	2024
Headcount	4,813	5,010	5,267
Headcount % Change from Dec 2021 (exl SB 901)	2.96%	4.00%	5.01%
Headcount % Change from Dec 2021-Union	1.94%	4.34%	3.12%
Headcount % Change from Dec 2021-Non Union	3.45%	3.87%	5.83%
5. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	Actual	Projected		
	2021	2022	2023	2024
Premium				
Union		\$ 119,672	\$ 130,164	\$ 138,848
Non-Union		\$ 360,475	\$ 390,404	\$ 427,044
Basic level credit		1,381	1,381	1,381
Annual Premium	\$ 457,134	\$ 481,529	\$ 521,949	\$ 567,274

Union

Eligible Salary per January 2022 Source File	\$ 148,232,850
Premium per \$1,000 of coverage:	\$ 0.792

Non Union

Eligible Salary per January 2022 Source File	\$ 439,980,450
Premium per \$1,000 of coverage:	\$ 0.792

SDG&E

Retirement Savings Plan (RSP) Projection
For Years 2022-2024

ASSUMPTIONS				
Overall Summary				
RSP projection is the sum of two costs, the company match on employee contributions for bi-weekly payrolls and the company match for ICP payment				
Assumptions for Company Match for Bi-Weekly Payrolls				
1. Company match on employee contributions based on 2021 expense indexed for inflation and changes in total headcount				
2. Projected total headcount and percentage change are as follows:				
	2022	2023	2024	
Total Headcount	4,813	5,010	5,267	
Increase/(Decrease) to Prior Year	2.96%	4.00%	5.01%	
3. Labor Inflation for 2022-2024 are as follows:				
	4.25%	4.43%	3.55%	
Assumptions for Company Match for ICP				
4. ICP company match based on ICP payout calculated using a 5 year average of actual payouts (2017 to 2021) indexed by labor inflation and changes in non-represented headcount.				
5. Projected non-represented headcount and percentage change are as follows:				
	2021	2022	2023	2024
Non Represented Headcount	3,288	3,402	3,535	3,744
Increase/(Decrease) to Prior Year		3.46%	3.93%	5.91%
6. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901				

	Actual	Average	Projected		
	2021	2017-2021	2022	2023	2024
Company Match on Employee Contributions Update for Union CBA	\$ 15,927,513	n/a	\$ 17,076,300	\$ 18,516,292	\$ 20,101,110
				\$ 254,862	\$ 272,506
ICP Company Match based on a 5 year average of actual ICP payouts	2,569,602	2,019,931	2,175,775	2,357,560	2,580,612
Total Projected RSP Expense	\$ 18,497,115		\$ 19,252,076	\$ 21,128,714	\$ 22,954,227

San Diego Gas & Electric
 Nonqualified Savings Plan Projection
 For Years 2022-2024

ASSUMPTIONS			
1. Projected cost is based on 2022 Actual and increases by labor inflation.			
2. Labor inflation rates for 2022-2024 are as follows:			
	2022	2023	2024
	4.25%	4.43%	3.55%
3. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	Actual	Projected		
	2021	2022	2023	2024
Cost	\$ 243,695	\$ 254,056	\$ 265,305	\$ 274,732

San Diego Gas & Electric
 Benefit Administration Fees and Services Projection
 For Years 2022-2024

ASSUMPTIONS			
1. Costs for 2022 based on 2021 actual, 2022-2024 increased by non-labor inflation			
2. Projected non-labor inflation rates are as follows:			
	2022	2023	2024
	13.90%	2.26%	-2.26%
3. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

Type of Fee	Vendor	Projected		
		2022	2023	2024
Savings Plan Audit	Deloitte	83,435	85,321	83,395
Health & Welfare Plan Audits	Simpson & Simpson	36,999	37,835	36,981
Sempra Stock Fund Fiduciary	Newport Trust	118,812	121,497	118,755
Retirement Plan Consulting	Towers Watson	654,721	669,520	654,408
Savings Plan Admin Fees	T Rowe Price	5,172	7,854	10,453
Passport Unlimited Membership Fees	Passport	-	36,814	-
Total Comp Study for GRC	Towers Watson	175,000	-	-
Printing	Neysnesch	20,437	20,899	20,428
Software Program for Service Recognition	OC Tanner	112,464	116,929	123,616
Employee Address Research	AXA Equitable	194	194	194
Tax	Deloitte Tax	7,774	7,949	7,770
Total Cost		\$ 1,215,008	\$ 1,104,812	\$ 1,055,999

San Diego Gas & Electric
 Educational Assistance Projection
 For Years 2022-2024

ASSUMPTIONS			
1. Future participation based on rate of participation in 2021			
2. Headcount percentage changes are as follows:	2022	2023	2024
	2.96%	4.00%	5.01%
3. Cost per participant based on annualized cost indexed for inflation			
4. Inflation factors are as follows	2022	2023	2024
	13.90%	2.26%	-2.26%
5. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

Year	Actual	Projected		
	2021	2022	2023	2024
Employees	4,669	4,813	5,010	5,267
Participants	172	178	186	196
Estimated Cost per Participant	3,458	\$ 3,939	\$ 4,028	\$ 3,937
Cost For Year	\$ 594,844	\$ 701,171	\$ 749,245	\$ 771,707

SDG&E
Wellness and Emergency Child Care Projection
For Years 2022-2024

ASSUMPTIONS			
1. Most costs below are projected based on underlying assumptions for each item labeled below. Costs for 2022-2024 reflect increases for non labor inflation and projected changes in headcount.			
2. Non labor inflation for 2022-2024 are as follows:			
	2022	2023	2024
3. Emergency child care is estimated in increase as follows	13.90%	2.26%	-2.26%
	4.00%	4.00%	4.00%
4. Projected employees by year are as follows:	4,813	5,010	5,267
5. Projected increase in flu shot costs are as follows:	2.20%	2.20%	2.20%

	Projected		
	2022	2023	2024
Wellness Calendars (1 per employee)	11,709	12,454	12,812
Literature/Brochures, Printed Materials & Graphics (Health Fairs, Safety SD, events)	6,000	6,136	5,997
Health Fairs & Safety Stand Down Events (Org. Requests):		-	-
Wellness Presentations: approx. 14 @ \$475	7,207	7,369	7,203
Chair Massages: 50 @ \$520	28,475	29,119	28,462
Resilience/Mental Health Presentations: approx. 20 @ \$1500	30,000	30,678	29,986
Health, Safety & Wellness Fair - SDG&E	65,000	66,469	64,969
Annual SDGE Safety Congress x 1/yr (Presenters/workshops) @ \$500/hr x 2	1,161	1,187	1,160
EAP programs			
Health & Wellness training presentations (35 x \$1,100)	35,000	35,791	34,983
Onsite Counseling sessions 14 districts for 2 hrs @ \$425/hr (\$350/hr + \$150 flat travel)	11,900	12,169	11,894
Flu Shots	46,800	47,830	48,882
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings			
Approx. 14 events/yr	9,247	9,456	9,242
Onsite Yoga/Fitness Classes	79,403	81,198	79,365
Occupational Health Nurses (LVN @ \$49/hour and RN @ \$79/hour plus medical supplies)	342,000	349,730	341,836
Incentive prizes/giveaways/misc. prog. expenses \$10 per employee	48,129	50,105	52,673
EOC Wellness Services Support (stress-reducing materials & services)			
(year round fire season) \$100/hr x 8hrs x 10 days	8,000	8,181	7,996
Other-Misc	5,804	5,936	5,802
Weight Watchers	17,229	17,618	17,220
Wellness eLibrary			
Desktop yoga & fitness videos	2,278	2,330	2,277
Desktop fitness videos	2,278	2,330	2,277
Wellness Initiatives			
General Wellbeing: events, benefits/programs, communications, website/platform/app	100,000	350,000	350,000
AYCO Coaching	97,258	101,210	106,347
	954,877	1,227,293	1,221,384
*Back-up & Emergency/Disaster Child Care Program			
SDGE share of Back up & Emergency Childcare Program	208,827	213,547	208,727

San Diego Gas & Electric
 Retirement Activities Projection
 For Years 2022-2024

ASSUMPTIONS				
1. Cost for 2022-2024 projected based on 2021 actual cost indexed for non-labor inflation.				
2. Non labor inflation rates are as follows:				
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
		13.90%	2.26%	-2.26%
3. Expected retirements	156	138	168	200
4. Cost per retirement	\$ 379	432	441	431
5. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901				

	<u>Actual</u>	<u>Projected</u>		
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Total Cost	\$ 59,106	59,698	74,140	86,126

San Diego Gas & Electric
 Service Award Forecast
 For Years 2022-2024

ASSUMPTIONS			
1. Service awards calculated based on estimated number of employees to receive awards based on their current length of service multiplied by estimated cost per award.			
2. Estimated cost per award based on 2022 data provided by OC Tanner each award level indexed for non-labor inflation			
3. Non labor inflation for 2022-2024 are as follows:	2022	2023	2024
	13.90%	2.26%	-2.26%
4. Forecasted costs exclude executive officers as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill 901			

	Projected		
	2022	2023	2024
Estimated Recipients			
5 Years of Service	148	263	369
10 Years of Service	129	91	50
15 Years of Service	152	155	156
20 Years of Service	164	193	100
25 Years of Service	50	64	127
30 Years of Service	27	25	38
35 Years of Service	10	9	14
40 Years of Service	18	9	21
45 Years of Service	22	14	23
50 Years of Service	2	1	5
60 Years of Service	-	-	1
Estimated Cost Per Award			
5 Years of Service	\$ 72	\$ 82	\$ 81
10 Years of Service	104	119	116
15 Years of Service	118	135	132
20 Years of Service	142	162	158
25 Years of Service	188	214	209
30 Years of Service	210	240	234
35 Years of Service	261	297	290
40 Years of Service	321	366	357
45 Years of Service	419	477	467
50 Years of Service	515	587	574
60 Years of Service	882	1,004	982
Budgeted Amount per Type of Award			
5 Years of Service	\$ 10,705	\$ 21,667	\$ 29,714
10 Years of Service	13,445	10,803	5,802
15 Years of Service	18,008	20,916	20,575
20 Years of Service	23,289	31,217	15,809
25 Years of Service	9,400	13,704	26,581
30 Years of Service	5,683	5,993	8,904
35 Years of Service	2,606	2,671	4,062
40 Years of Service	5,780	3,292	7,507
45 Years of Service	9,219	6,682	10,730
50 Years of Service	1,031	587	2,869
60 Years of Service	-	-	982
Total Cost	\$ 99,164	\$ 117,532	\$ 133,535

Attachment G

**Workpaper to Update Testimony of SoCalGas Customer
Services – Office Operations for Postage
(Bernardita M. Sides)**

Line	Volume	2019 Actuals	2019 Actuals (Deposit Notices for Non-Residential Accounts Only)	Forecast	
1	Collection Notices	1,721,238	1,721,238	1,721,238	
2	Deposit Warning A Letters	66,809	5,570	5,570	
3	Deposit Warning B Letters	31,573	3,648	3,648	
4	Total Collection Notices	1,819,620	1,730,456	1,730,456	<i>Line 1 + Line 2 + Line 3</i>
5			2021 postage rate	\$ 0.439	
6			2022 postage rate	\$ 0.476	

7			2022 dollar forecast	\$ 551,703	<i>Line 21</i>
8			2023 postage rate	\$ 0.505	

9			2023 dollar forecast	\$ 873,880	<i>Line 4 * Line 8</i>
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10			2024 dollar forecast (assumes no rate increase from 2023 rate)	\$ 873,880	<i>Line 4 * Line 8</i>
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11
12
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20
21
22

		TOTAL		
	2021 actual volume	587,622	Limited collection activities due to COVID-19 disconnection moratorium in 2021	
	2023 & 2024 annual forecast volume	1,730,456	<i>Line 4</i>	
	Percentage (2021 actual volume divided by forecast volume)	33.96%	<i>Line 15 / Line 16</i>	

	TOTAL	Limited collection activities in 1st half of 2022						Tentative restart to full collection activities in 2nd half of 2022					
		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
2022 dollar forecast	\$ 551,703	\$ 23,309	\$ 23,309	\$ 23,309	\$ 23,309	\$ 23,309	\$ 23,309	\$ 68,641	\$ 68,641	\$ 68,641	\$ 68,641	\$ 68,641	\$ 68,641
		<i>(Line 4 * Line 6 * Line 17) / 12</i>						<i>(Line 4 * Line 6) / 12</i>					

Remittance Processing Postage Supplemental Workpaper

Line		Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Forecast 2022	Forecast 2023	Forecast 2024	
1	Postage										
2											
3											
4											
5	Total Active Meters	5,700,917	5,743,571	5,776,600	5,811,748	5,845,774	5,873,160	5,915,878	5,958,210	5,999,248	
6	Meter Growth		42654	33029	35148	34026	27386	42718	42332	41038	Line 5 (year-over-year change)
7											
8											
9	Volume Bills & Letters										
10											
11	Billing Letters	70,706	66,602	65,586	162,387	119,127	112,541	106,486	100,098	93,588	Line 5 * Line 19
12	Paper Bills	44,670,322	42,897,666	40,394,189	37,472,147	34,270,033	31,573,603	28,987,802	26,335,288	23,637,037	Line 5 * Line 20
13	My Account Surpressed Bills	20,717,514	22,617,742	25,238,545	27,692,545	30,728,997	33,466,430	36,323,491	39,205,022	42,114,721	Line 5 * Line 21
14	Consolidator e-Bills Delivered	3,310,326	3,297,430	3,101,082	3,237,796	3,203,706	3,109,928	3,017,098	2,919,523	2,819,647	Line 5 * Line 22
15	Total	68,768,868	68,879,440	68,799,402	68,564,875	68,321,863	68,262,502	68,434,877	68,559,931	68,664,993	SUM Line 11:14
16											
17											
18	Bills & Letters Per Meter										
19	Billing Letters	0.01	0.01	0.01	0.03	0.02	0.02	0.02	0.02	0.02	
20	Paper Bills	7.84	7.47	6.99	6.45	5.86	5.38	4.90	4.42	3.94	
21	My Account Surpressed Bills	3.63	3.94	4.37	4.76	5.26	5.70	6.14	6.58	7.02	
22	Consolidator e-Bills Delivered	0.58	0.57	0.54	0.56	0.55	0.53	0.51	0.49	0.47	
23	Total	12.06	11.99	11.91	11.80	11.69	11.63	11.57	11.51	11.45	
24											
25											
26											
27	Total Bills Per Meter	12.05	11.98	11.90	11.77	11.67	11.61	11.55	11.49	11.43	SUM Line 20:22
28											
29	Letters Per Meter	0.01	0.01	0.01	0.03	0.02	0.02	0.02	0.02	0.02	Line 19
30											
31											
32											
33											
34	Billing Letters					Average rate	\$0.4390	\$0.4540	\$0.4850	\$0.4850	(2021) Line 41/Line 11
35	Paper Bills					Average rate	\$0.4020	\$0.4165	\$0.4461	\$0.4461	Line 34
36	My Account Surpressed Bills					Average rate	\$0.4080	\$0.4225	\$0.4521	\$0.4521	Line 35
37	Consolidator e-Bills Delivered					Average rate	\$0.4080	\$0.4225	\$0.4521	\$0.4521	Line 36
38	Postal Rate					Average rate - Combined	\$0.4050	\$0.4200	\$0.4500	\$0.4500	Line 45/Line 15
39											
40											
41	Billing Letters	\$28,582	\$26,823	\$26,738	\$66,858	\$49,853	\$49,366	\$48,345	\$48,548	\$45,390	Line 11*Line 34
42	Paper Bills	\$16,982,603	\$15,752,509	\$15,311,101	\$14,299,720	\$13,178,638	\$12,702,801	\$12,073,420	\$11,748,172	\$10,544,482	Line 12*Line 35
43	My Account Surpressed Bills	\$7,881,072	\$8,447,920	\$9,542,675	\$10,607,011	\$12,011,493	\$13,641,012	\$15,346,675	\$17,724,590	\$19,040,065	Line 13*Line 36
44	Consolidator e-Bills Delivered	\$1,240,220	\$1,209,697	\$1,147,211	\$1,214,544	\$1,229,169	\$1,267,616	\$1,274,724	\$1,319,916	\$1,274,762	Line 14*Line 37
45	Postage	\$26,132,477	\$25,436,949	\$26,027,725	\$26,188,133	\$26,469,153	\$27,660,796	\$28,743,164	\$30,841,226	\$30,904,699	SUM Line 41:44
46											
47											
48	Billing Letters		0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	Line 11/Line 15
49	Paper Bills		62.3%	58.7%	54.7%	50.2%	46.3%	42.4%	38.4%	34.4%	Line 12/Line 15
50	My Account Surpressed Bills		32.8%	36.7%	40.4%	45.0%	49.0%	53.1%	57.2%	61.3%	Line 13/Line 15
51	Consolidator e-Bills Delivered		4.8%	4.5%	4.7%	4.7%	4.6%	4.4%	4.3%	4.1%	Line 14/Line 15
52	Total		100%	100%	100%	100%	100%	100%	100%	100%	SUM Line 48:51
53											

Line

Incremental Volume			
	2022	2023	2024
Billing Letters	(6,055)	(6,388)	(6,510)
Paper Bills	(2,585,801)	(2,652,514)	(2,698,251)
My Account Surpressed Bills	2,857,061	2,881,531	2,909,699
Consolidator e-Bills Delivered	(92,830)	(97,575)	(99,876)
Total	172,375	125,054	105,062

Postage savings due to growth			
	2022	2023	2024
Combined Electronic Bills			
Volume	2,764,231	2,783,956	2,809,823
Year-over-Year	(1,127,806)	(1,135,854)	(1,146,408)
Change against base year	(\$1,127,806)	(\$2,263,660)	(\$3,410,068)

Incremental Postage			
	2022	2023	2024
Billing Letters	(\$1,021)	\$203	(\$3,158)
Paper Bills	(\$629,381)	(\$325,248)	(\$1,203,690)
My Account Surpressed Bills	\$1,705,663	\$2,377,915	\$1,315,475
Consolidator e-Bills Delivered	\$7,108	\$45,192	(\$45,154)
Total	\$1,082,368	\$2,098,062	\$63,473

Postage savings due to rate change			
	2022	2023	2024
Combined Electronic Bills			
Volume	39,340,589	42,124,545	44,934,368
Year-over-Year	(\$584,965)	(\$1,287,253)	(\$123,913)
Change against base year	(\$584,965)	(\$1,872,218)	(\$1,996,131)

Blended rates without increases				
	2022	2023	2024	
	0	0	0	Blended rate
Billing Letters	\$0.4390	\$0.4390	\$0.4390	\$0.4390
Paper Bills	\$0.4020	\$0.4020	\$0.4020	\$0.4020
My Account Surpressed Bills	\$0.4080	\$0.4080	\$0.4080	\$0.4080
Consolidator e-Bills Delivered	\$0.4080	\$0.4080	\$0.4080	\$0.4080

Incremental postage due to growth			
	2022	2023	2024
Billing Letters	(\$2,658)	(\$2,804)	(\$2,858)
Paper Bills	(\$1,039,492)	(\$1,066,311)	(\$1,084,697)
My Account Surpressed Bills	\$1,165,681	\$1,175,665	\$1,187,157
Consolidator e-Bills Delivered	(\$37,875)	(\$39,811)	(\$40,749)
Year-over-Year	\$85,656	\$66,739	\$58,853
Change against base year	\$85,656	\$152,395	\$211,248

Incremental postage due to rate change			
	2022	2023	2024
Billing Letters	\$1,637	\$3,007	(\$300)
Paper Bills	\$410,111	\$741,063	(\$118,993)
My Account Surpressed Bills	\$539,982	\$1,202,250	\$128,318
Consolidator e-Bills Delivered	\$44,983	\$85,003	(\$4,405)
Year-over-Year	\$996,712	\$2,031,323	\$4,620
Change against base year	\$996,712	\$3,028,035	\$3,032,655

Attachment H

Workpaper to Update Testimony of SDG&E Customer Services – Office Operations for Postage (Sandra F. Baule)

UPDATED 10002.001 Postage Supplemental Workpaper 1 - Historical and Forecast Data

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast									
2	2016	2017	2018	2019	2020	2021	2021	2022	2023	2024									
3								[A]	[A]	[A]									
4	Total actual / forecast electric meters	1,430,175	1,438,964	1,453,179	1,464,572	1,476,867	1,489,949	1,502,325	1,516,272	1,531,337	Reference: Customer Forecast Electric Witness: Kenneth Schliemeyer								
5	Volume										Bills & Notices Volume Forecast Change to BY2021								
6	Bills & Notices							[C] = [A x B]	[C] = [A x B]	[C] = [A x B]	2022	2023	2024						
7	RICOH - Grouped Bills	562,066	382,033	394,500	287,816	243,140	216,938	210,326	197,115	183,760	(6,612)	(19,823)	(33,178)						
8	Monterey Park (MPK) - Paper Bills	9,141,050	9,191,104	9,098,303	8,752,814	7,710,552	8,068,869	7,917,253	7,763,313	7,610,745	(151,616)	(305,556)	(458,124)						
9	My Account Surpressed Bills	6,410,828	6,865,675	7,470,976	8,179,526	8,955,324	9,399,392	9,855,252	10,325,812	10,811,239	455,860	926,420	1,411,847						
10	Consolidator e-Bills Delivered	918,765	964,987	1,003,850	1,038,278	1,057,062	1,031,517	991,535	955,251	918,802	(39,982)	(76,266)	(112,715)						
11	Other Notices	755,202	740,496	561,466	540,590	166,061	632,935	630,977	636,834	643,162	(1,958)	3,899	10,227						
12	Total	17,787,911	18,144,295	18,529,095	18,799,024	18,132,139	19,349,651	19,605,343	19,878,325	20,167,708	255,692	528,674	818,057						
13	MPK Bills & Notices (Sum of Rows 8:11)						19,132,713	19,395,017	19,681,210	19,983,948	262,304	548,497	851,235						
14	Combined Electronic Bills (Sum Rows 9:10)						10,430,909	10,846,787	11,281,063	11,730,041	415,878	850,154	1,299,132						
15																			
16																			Net impact
17	Bills & Notices Per Meter							[B]	[B]	[B]	2021 - 2020	2022	2023	2024					\$195,314
18	RICOH - Grouped Bills	0.39	0.27	0.27	0.20	0.16	0.15	0.14	0.13	0.12	-0.010	-0.010	-0.020	-0.030					Adj
19	MPK - Paper Bills	6.39	6.39	6.26	5.98	5.22	5.42	5.27	5.12	4.97	0.200	-0.150	-0.300	-0.450					0.000
20	My Account Surpressed Bills	4.48	4.77	5.14	5.58	6.06	6.31	6.56	6.81	7.06	0.250	0.250	0.500	0.750					-0.350
21	Consolidator e-Bills Delivered	0.64	0.67	0.69	0.71	0.72	0.69	0.66	0.63	0.60	-0.030	-0.030	-0.060	-0.090					0.000
22	Other Notices	0.53	0.51	0.39	0.37	0.11	0.42	0.42	0.42	0.42	0.310	0.000	0.000	0.000					-0.310
23	Total	12.43	12.61	12.75	12.84	12.27	12.99	13.05	13.11	13.17	0.720	0.060	0.120	0.180					
24																			
25	All Bills Per Meter (Sum of Rows 18 through 21)	11.90	12.10	12.36	12.47	12.16	12.57	12.63	12.69	12.75									
26	Notices Per Meter	0.53	0.51	0.39	0.37	0.11	0.42	0.42	0.42	0.42									
27																			
28	Postal Rate							Postal Rate Forecast [2016 Postal Rate + Postal Rate Changes]			Postal Rate Changes Effective: 07/10/22, 01/22/23 & 07/09/23			BY2021 Blended Postal Rates Postage divided by Volume					
29	Bills & Notices							[D]	[D]	[D]	2022	2023	2024	2022	2023	2024			
30	RICOH - Grouped Bills					Average Rate of flat mails	\$0.8276	\$0.844	\$1.048	\$1.048	\$0.0160	\$0.2045	\$0.0000	\$0.8280	\$0.8280	\$0.8280			
31	MPK - Paper Bills					Blended rate of regular mails	\$0.4145	\$0.429	\$0.459	\$0.459	\$0.0146	\$0.0298	\$0.0000	\$0.4060	\$0.4060	\$0.4060			
32	My Account Surpressed Bills					Blended rate of regular mails	\$0.3967	\$0.411	\$0.441	\$0.441	\$0.0146	\$0.0298	\$0.0000	\$0.4060	\$0.4060	\$0.4060			
33	Consolidator e-Bills Delivered					Blended rate of regular mails	\$0.3967	\$0.411	\$0.441	\$0.441	\$0.0146	\$0.0298	\$0.0000	\$0.4060	\$0.4060	\$0.4060			
34	Other Notices					Blended rate of regular mails	\$0.4523	\$0.467	\$0.498	\$0.498	\$0.0150	\$0.0310	\$0.0000	\$0.4060	\$0.4060	\$0.4060			
35																			
36	Postage							Postage Forecast			Net Postage Forecast Impacts To BY2021			Postage Forecast Impact Due to Growth			Postage Forecast Impact Due to Rate		
37	Bills & Notices							[E] = [C x D]	[E] = [C x D]	[E] = [C x D]	2022	2023	2024	2022	2023	2024	2022	2023	2024
38	RICOH - Grouped Bills	\$367,213	\$304,946	\$261,051	\$293,517	\$291,583	\$179,542	\$177,435	\$206,600	\$192,603	(\$2,107)	\$27,058	\$13,061	(\$5,475)	(\$16,413)	(\$27,471)	\$3,368	\$43,471	\$40,532
39	MPK - Paper Bills	\$3,484,734	\$3,389,652	\$3,463,578	\$3,348,588	\$2,975,014	\$3,344,232	\$3,396,985	\$3,562,282	\$3,492,274	\$52,753	\$218,050	\$148,042	(\$61,556)	(\$124,056)	(\$185,998)	\$114,309	\$342,106	\$334,040
40	My Account Surpressed Bills	\$2,438,102	\$2,564,352	\$2,824,871	\$3,133,136	\$3,500,714	\$3,728,425	\$4,053,136	\$4,554,371	\$4,768,477	\$324,711	\$825,946	\$1,040,052	\$185,079	\$376,127	\$573,210	\$139,632	\$449,819	\$466,842
41	Consolidator e-Bills Delivered	\$349,416	\$360,426	\$379,568	\$397,708	\$413,215	\$409,168	\$407,785	\$421,329	\$405,253	(\$1,383)	\$12,161	(\$3,915)	(\$16,233)	(\$30,964)	(\$45,762)	\$14,850	\$43,125	\$41,847
42	Other Notices	\$308,256	\$300,129	\$231,632	\$225,172	\$69,334	\$286,245	\$294,824	\$317,303	\$320,456	\$8,579	\$31,058	\$34,211	(\$795)	\$1,583	\$4,152	\$9,374	\$29,475	\$30,059
43	Total Postage	\$6,947,722	\$6,919,505	\$7,160,699	\$7,398,121	\$7,249,860	\$7,947,612	\$8,330,165	\$9,061,885	\$9,179,063	\$382,553	\$1,114,273	\$1,231,451	\$101,020	\$206,277	\$318,131	\$281,533	\$907,996	\$913,320
44																			
45	MPK Bills & Notices Postage (Sum of rows 39:42)	\$6,580,509	\$6,614,559	\$6,899,649	\$7,104,604	\$6,958,277	\$7,768,070	\$8,152,730	\$8,585,285	\$8,986,460	\$384,660	\$1,087,215	\$1,218,390	\$106,495	\$222,690	\$345,602	\$278,165	\$864,525	\$872,788
46	Postage Savings Impacts (Combined Electronic Bills Savings (Sum of Rows 40:41)*-1)	(\$2,787,518)	(\$2,924,778)	(\$3,204,439)	(\$3,530,844)	(\$3,913,929)	(\$4,137,593)	(\$4,460,921)	(\$4,975,700)	(\$5,173,730)	(\$323,328)	(\$838,107)	(\$1,036,137)	(\$168,846)	(\$345,163)	(\$527,448)	(\$154,482)	(\$492,944)	(\$508,689)
47																			
48	Total Postage Actual / Forecast (Sum of Rows 38, 39, and 42)	\$4,160,204	\$3,994,727	\$3,956,260	\$3,867,277	\$3,335,931	\$3,810,019	\$3,869,244	\$4,086,185	\$4,005,333	\$59,225	\$276,166	\$195,314	(\$67,826)	(\$138,886)	(\$209,317)	\$127,051	\$415,052	\$404,631
49																			
50	Note: Totals may include rounding differences.																		

UPDATED 10O002.001 Postage Supplemental Workpaper 2 - Forecast Adjustment Calculations

	A	B	C	D	E	F	G	H	I	J	K	L
1		Postage Forecast Impacts				Postage Impact Due to Electric Meter Growth				Postage Impact Due to Rate Changes		
2		2022	2023	2024		2022	2023	2024		2022	2023	2024
3												
4		RICOH - Grouped Bills ¹	(\$2,107)	\$27,058	\$13,061	(\$5,475)	(\$16,413)	(\$27,471)		\$3,368	\$43,471	\$40,532
5		MPK - Bills & Notices ²	\$384,660	\$1,087,215	\$1,218,390	\$106,495	\$222,690	\$345,602		\$278,165	\$864,525	\$872,788
6												
7		Postage Forecast Impacts Bills & Notices³	\$382,553	\$1,114,273	\$1,231,451	\$101,020	\$206,277	\$318,131		\$281,533	\$907,996	\$913,320
8						-	-	-				
9		Postage Forecast Savings				Postage Savings Due to Electric Meter Growth				Postage Impact Due to Rate Changes		
10		2022	2023	2024		2022	2023	2024		2022	2023	2024
11												
12		My Account Suppressed Bills ⁴	(\$324,711)	(\$825,946)	(\$1,040,052)	(\$185,079)	(\$376,127)	(\$573,210)		(\$139,632)	(\$449,819)	(\$466,842)
13		Consolidator e-Bills Delivered ⁵	\$1,383	(\$12,161)	\$3,915	\$16,233	\$30,964	\$45,762		(\$14,850)	(\$43,125)	(\$41,847)
14												
15		Postage Forecast Savings e-Bills⁶	(\$323,328)	(\$838,107)	(\$1,036,137)	(\$168,846)	(\$345,163)	(\$527,448)		(\$154,482)	(\$492,944)	(\$508,689)
16												
17		Net Postage Forecast Impacts				Net Postage Impact Due to Electric Meter Growth				Net Postage Impact Due to Rate Changes		
18		2022	2023	2024		2022	2023	2024		2022	2023	2024
19												
20		Net Postage Forecast Impacts⁷	\$59,225	\$276,166	\$195,314	(\$67,826)	(\$138,886)	(\$209,317)		\$127,051	\$415,052	\$404,631
21												
22		<i>Note: Totals may include rounding differences.</i>										
23												
24		1 See Supplemental Workpaper 1 - Historical and Forecast Data Row 38.										
25		2 See Supplemental Workpaper 1 - Historical and Forecast Data Row 45.										
26		3 See Supplemental Workpaper 1 - Historical and Forecast Data Row 43.										
27		4 See Supplemental Workpaper 1 - Historical and Forecast Data Row 40.										
28		5 See Supplemental Workpaper 1 - Historical and Forecast Data Row 41.										
29		6 See Supplemental Workpaper 1 - Historical and Forecast Data Row 46.										
30		7 See Supplemental Workpaper 1 - Historical and Forecast Data Row 48.										

Attachment I

Summary of Update Testimony of Results of Operations – SoCalGas Incorporated Changes (Ryan Hom)

SoCalGas - Incorporated Changes to TY 2024
(\$ in 000)

SOURCE	PAGE	WITNESS	AREA	TYPE	Description	CHANGE
Update Testimony	Section IV	E. Martinez	Escalation	Escalation	Update OM and capital escalation rates (Test Year and Post-Test-Year)	Various
Update Testimony	Section VII.B	R. Reeves	Tax	Ad Valorem Tax	Update ad valorem taxes, composite ad valorem tax rates	Various
Update Testimony		P. Moersen	Rate Base	AFUDC	Update 2023 & 2024 AFUDC from 7.30% to 7.10% to reflect 2023 CoC decision (D.22-12-031)	-0.20%
Update Testimony		R. Hom	SOE	ROR	Update 2023 & 2024 ROR from 7.30% to 7.10% to reflect 2023 CoC decision (D.22-12-031)	-0.20%
Update Testimony		R. Hom	SOE	Cost of Debt	Update 2023 & 2024 Cost of Debt from 1.93% to 1.86% to reflect 2023 CoC decision (D.22-12-031)	-0.07%
Update Testimony	Section VIII	J. Roberts	Miscellaneous Revenues	Miscellaneous Revenues	Line-Item Billing	(2,693)
2nd Revised Testimony SCG-31-2R	PDM-1	P. Moersen	Rate Base	COR	Remove Cost of Removal (COR) related to the Ventura Compressor Modernization project from accumulated depreciation reserve as of 12/31/2021	(93)
SCG-40-2R-E, pg KN-10, footnote 16		P. Moersen	Rate Base	Repairs Allowance	Correction of Repairs Allowance flag for BC P03120.001, P03120.002, 00411.0.001	
ED-SEU-001, Response 1		K. Nguyen	Post-Test-Year Ratemaking	Post-Test-Year	Update 2025 Customer Advances For Construction - Weighted Average Balance related to the elimination of gas line extension allowances per D.22-09-026	53,919
ED-SEU-001, Response 1		K. Nguyen	Post-Test-Year Ratemaking	Post-Test-Year	Update 2026 Customer Advances For Construction - Weighted Average Balance related to the elimination of gas line extension allowances per D.22-09-026	75,379
ED-SEU-001, Response 1		K. Nguyen	Post-Test-Year Ratemaking	Post-Test-Year	Update 2026 Customer Advances For Construction - Weighted Average Balance related to the elimination of gas line extension allowances per D.22-09-026	96,839

SoCalGas - Incorporated Changes to TY 2024
(\$ in 000)

SOURCE	PAGE	WITNESS	AREA	TYPE	DESCRIPTION	Workpaper	2022	2023	2024
Update Testimony	Section VII.A	R. Reeves	Tax	Payroll Tax	Update payroll tax rates	N/A	0.02%	0.04%	0.04%
Update Testimony	Section VII.A	A. Le	Shared Services Billing, Shared Assets Billing, Segmentation, & Capital Reassignments	Payroll Tax	Update Shared Service overheads to reflect updated payroll tax rates	N/A	0.02%	0.04%	0.04%
Update Testimony	Section VI.A	B. Sides	Customer Services - Office Operations	O&M	Postage rate increase	200004-001	43	114	114
Update Testimony	Section VI.A	B. Sides	Customer Services - Office Operations	O&M	Postage rate increase	200005-001	423	1,167	1,048
Update Testimony	Section IV.B	D. Cooper	Corporate Center - General Administration	O&M	Standard escalation update	2SE000-001	747	1,349	1,385
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation update	2PB000-000	-	(924)	1,905
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation update	2PB000-001	-	(214)	(454)
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation update	2PB000.002	-	(24)	(50)
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation update	2PB000.003	-	7	2
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation update	2PB000.006	-	1	1
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation update	2PB000.007	4	4	3
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation update	2PB000.008	-	8	12
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation update	2PB000.009	(140)	451	980
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation update	2PB000.010	1	3	4
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation update	2PB000.012	106	126	104
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation update	2PB000.013	152	193	164
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation update	2PB000.016	7	11	11
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation update	2PB000.017	-	3	-
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation update	2PB000.018	17	22	19
TURN-SEU-098		S. Walker and C. Quezada	Gas Distribution	Capital	Removal of historical short-term vehicle rental costs embedded in forecast methodology	009030.008	(69)	(69)	(69)

SoCalGas - Incorporated Changes to TY 2024
(\$ in 000)

SOURCE	PAGE	WITNESS	AREA	TYPE	DESCRIPTION	Workpaper	2022	2023	2024
TURN-SEU-098		S. Walker and C. Quezada	Gas Distribution	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2GD000-000	3	5	6
TURN-SEU-098		S. Walker and C. Quezada	Gas Distribution	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2GD003-000	(2)	(2)	(2)
TURN-SEU-098		S. Walker and C. Quezada	Gas Distribution	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2GD004-000	-	-	-
TURN-SEU-098		S. Walker and C. Quezada	Gas Distribution	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2GD005-000	(11)	(15)	(19)
TURN-SEU-098		S. Walker and C. Quezada	Gas Distribution	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2GD007-000	(3)	(3)	(3)
TURN-SEU-098		S. Walker and C. Quezada	Gas Distribution	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2GD008-000	(145)	(145)	(145)
TURN-SEU-098		S. Walker and C. Quezada	Gas Distribution	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2GD010-000	(26)	(27)	(29)
TURN-SEU-098		M. Martinez	Gas Engineering	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2EN000-000	(134)	(134)	(134)
TURN-SEU-098		T. Sera and A. Razavi	Gas Integrity Management Programs	Capital	Removal of historical short-term vehicle rental costs embedded in forecast methodology	P03120.001	3	3	3
TURN-SEU-098		T. Sera and A. Razavi	Gas Integrity Management Programs	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2TD001-000	(297)	(297)	(297)
TURN-SEU-098		T. Sera and A. Razavi	Gas Integrity Management Programs	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2TD002-000	(153)	(153)	(153)
TURN-SEU-098		T. Sera and A. Razavi	Gas Integrity Management Programs	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2TD003-000	(16)	(16)	(16)
TURN-SEU-098		W. Rawls	Gas System Staff & Technology	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2200-2344.000	(32)	(32)	(32)
TURN-SEU-098		R. Chiapa, S. Hruby, and R. Garcia	Gas Transmission Operations And Construction	Capital	Removal of historical short-term vehicle rental costs embedded in forecast methodology	003020.002	(83)	(83)	(83)
TURN-SEU-098		R. Chiapa, S. Hruby, and R. Garcia	Gas Transmission Operations And Construction	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2GT000-000	(56)	(56)	(56)
TURN-SEU-098		R. Chiapa, S. Hruby, and R. Garcia	Gas Transmission Operations And Construction	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2GT001-000	(22)	(22)	(22)
TURN-SEU-098		R. Chiapa, S. Hruby, and R. Garcia	Gas Transmission Operations And Construction	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2GT002-000	(15)	(15)	(15)
TURN-SEU-098		R. Chiapa, S. Hruby, and R. Garcia	Gas Transmission Operations And Construction	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2GT003-000	(12)	(12)	(12)
TURN-SEU-098		N. Master	Safety & Risk Management Systems	O&M	Removal of historical short-term vehicle rental costs embedded in forecast methodology	2SM003-000	(19)	(19)	(19)
Rebuttal Testimony SCG-204	CCQ/SAW-31	S. Walker and C. Quezada	Gas Distribution	Capital	Elimination of gas line extension allowances per D.22-09-026	001510.001		(296)	(3,329)
Rebuttal Testimony SCG-204	CCQ/SAW-31	S. Walker and C. Quezada	Gas Distribution	Capital	Elimination of gas line extension allowances per D.22-09-026	001510.002		(3,616)	(40,727)
Rebuttal Testimony SCG-204	CCQ/SAW-31	S. Walker and C. Quezada	Gas Distribution	Capital	Elimination of gas line extension allowances per D.22-09-026	A01510.001		(81)	(889)
Rebuttal Testimony SCG-204	CCQ/SAW-31	S. Walker and C. Quezada	Gas Distribution	Capital	Elimination of gas line extension allowances per D.22-09-026	001510.003		3,993	44,945
Data Request ED-SEU-001, Response 1		P. Moersen	Rate Base	Rate Base	Update Customer Advances for Construction (CAC) - Estimated Year-End Balance related to the elimination of gas line extension allowances per D.22-09-026	n/a		16,476	49,428
Data Request CLS-008, Response 5b		A. Nishimoto	People And Culture Department	O&M	Removal of incremental forecast for DE&I Data and Analytics and Reporting	2HR008-000	-10	-10	-10

Attachment J

Summary of Update Testimony of Results of Operations – SDG&E Incorporated Changes (Ryan Hom)

SDG&E - Incorporated Changes to TY 2024
(\$ in 000)

SOURCE	PAGE	WITNESS	AREA	TYPE	Description	CHANGE
Update Testimony	Section IV	E. Martinez	Escalation	Escalation	Update OM and capital escalation rates (Test Year and Post-Test-Year)	Various
Update Testimony	Section VII.B	R. Reeves	Taxes	Ad Valorem Tax	Update ad valorem taxes, composite ad valorem tax rates	Various
Update Testimony		S. Dais	Rate Base	AFUDC	Update 2023 & 2024 AFUDC from 7.55% to 7.18% to reflect 2023 CoC decision (D.22-12-031)	-0.37%
Update Testimony		R. Hom	SOE	ROR	Update 2023 & 2024 ROR from 7.55% to 7.18% to reflect 2023 CoC decision (D.22-12-031)	-0.37%
Update Testimony		R. Hom	SOE	Cost of Debt	Update 2023 & 2024 Cost of Debt from 2.08% to 1.83% to reflect 2023 CoC decision (D.22-12-031)	-0.25%
Data Request CCAS-SDGE-005, Response 5.01		S. Dais	Rate Base	Rate Base	Removal the software from amortized plant related to CAISO projects	-
ED-SEU-001, Response 1		M. Hancock	Post-Test-Year Ratemaking	Post-Test-Year	Update 2025 Customer Advances For Construction - Weighted Average Balance related to the elimination of gas line extension allowances per D.22-09-026	2,011
ED-SEU-001, Response 1		M. Hancock	Post-Test-Year Ratemaking	Post-Test-Year	Update 2026 Customer Advances For Construction - Weighted Average Balance related to the elimination of gas line extension allowances per D.22-09-026	2,360
ED-SEU-001, Response 1		M. Hancock	Post-Test-Year Ratemaking	Post-Test-Year	Update 2026 Customer Advances For Construction - Weighted Average Balance related to the elimination of gas line extension allowances per D.22-09-026	2,519

SDG&E - Incorporated Changes to TY 2024
(\$ in 000)

SOURCE	PAGE	WITNESS	AREA	TYPE	DESCRIPTION	Workpaper	2022	2023	2024
Update Testimony	Section VII.A	R. Reeves	Tax	Payroll Tax	Update payroll tax rates	N/A	0.02%	0.09%	0.10%
Update Testimony	Section VII.A	P. Malin	Shared Services Billing, Shared Assets Billing, Segmentation, & Capital Reassignments	Payroll Tax	Update Shared Service overheads to reflect updated payroll tax rates	N/A	0.02%	0.09%	0.10%
Update Testimony	Section VI.B	S. Baule	Customer Services - Office Operations	O&M	Postage rate increase	1O0002.001	128	417	408
Update Testimony	Section IV.B	D. Cooper	Corporate Center - General Administration	O&M	Standard escalation update	1SE000-001	667	1,203	1,219
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation and Collective Bargaining Agreement update	1PB000.000	-	(748)	(222)
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation and Collective Bargaining Agreement update	1PB000.001	-	(177)	(367)
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation and Collective Bargaining Agreement update	1PB000.002	-	(13)	(28)
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation and Collective Bargaining Agreement update	1PB000.003	12	33	19
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation and Collective Bargaining Agreement update	1PB000.004	-	67	42
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation and Collective Bargaining Agreement update	1PB000.006	-	1	2
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation and Collective Bargaining Agreement update	1PB000.007	3	3	2
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation and Collective Bargaining Agreement update	1PB000.008	-	6	10
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation and Collective Bargaining Agreement update	1PB000.009	79	587	775
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation and Collective Bargaining Agreement update	1PB000.010	1	4	6
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation and Collective Bargaining Agreement update	1PB000.012	72	102	81
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation and Collective Bargaining Agreement update	1PB000.013	55	80	68
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation and Collective Bargaining Agreement update	1PB000.014	16	23	18
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation and Collective Bargaining Agreement update	1PB000.016	5	8	8
Update Testimony	Section V	D. Robinson	Compensation & Benefits	O&M	Standard escalation and Collective Bargaining Agreement update	1PB000.017	-	9	8
Update Testimony	Section II.B	R. Chiapa and S. Hruby	Gas Transmission Operations & Construction)	O&M	Collective Bargaining Agreement update	1GT000-000	53	108	165

SDG&E - Incorporated Changes to TY 2024
(\$ in 000)

SOURCE	PAGE	WITNESS	AREA	TYPE	DESCRIPTION	Workpaper	2022	2023	2024
Update Testimony	Section II.B	R. Chiapa and S. Hruby	Gas Transmission Operations & Construction	O&M	Collective Bargaining Agreement update	1GT001-000	73	149	228
Update Testimony	Section II.B	R. Chiapa and S. Hruby	Gas Transmission Operations & Construction	O&M	Collective Bargaining Agreement update	1GT002-000	2	3	5
Update Testimony	Section II.C	D. Thai	Customer Services – Field Operations	O&M	Collective Bargaining Agreement update	1FC001-000	112	113	114
Update Testimony	Section II.E	P. Andersen	Pension And Postretirement Benefits Other Than Pension	O&M	Collective Bargaining Agreement update	1PN000-000	-	-	746
Update Testimony	Section II. D	E. Martin	Environmental Services And San Onofre Generating Station (Songs)	O&M	Collective Bargaining Agreement update	1EV000-000	3	9	9
Update Testimony	Section III	J. Woldemariam	Wildfire Mitigation And Vegetation Management	O&M	Update for labor contract changes	1WM005-000	(671)	(595)	866
Update Testimony	Section III	J. Woldemariam	Wildfire Mitigation And Vegetation Management	O&M	Update for labor contract changes	1WM005-001	(2,906)	4,561	14,291
Rebuttal Testimony SDG&E-211	OR-14	O. Reyes	Electric Distribution	Capital	SDG&E agrees with Cal Advocate to remove the project from the RO model.	20262.0.001	-	(508)	(3,098)
Rebuttal Testimony SDG&E-211	OR-14	O. Reyes	Electric Distribution	Capital	SDG&E agrees with Cal Advocate to remove the project from the RO model.	20264.0.001	-	-	(316)
Rebuttal Testimony SDG&E-211	OR-14	O. Reyes	Electric Distribution	Capital	SDG&E agrees with Cal Advocate to remove the project from the RO model.	20265.0.001	-	(1,550)	(3,260)
Rebuttal Testimony SDG&E-211	OR-14	O. Reyes	Electric Distribution	Capital	SDG&E agrees with Cal Advocate to remove the project from the RO model.	20273.0.001	-	(552)	(1,112)
Rebuttal Testimony SDG&E-211	OR-14	O. Reyes	Electric Distribution	Capital	SDG&E agrees with Cal Advocate to remove the project from the RO model.	16261.0.001	(24)	(24)	(600)
Rebuttal Testimony SDG&E-211	OR-14	O. Reyes	Electric Distribution	Capital	SDG&E agrees with Cal Advocate to remove the project from the RO model.	20125.0.001	-	(4,017)	(3,812)
Rebuttal Testimony SDG&E-211	OR-14	O. Reyes	Electric Distribution	Capital	SDG&E agrees with Cal Advocate to remove the project from the RO model.	20269.0.001	-	(3,717)	(7,131)
Rebuttal Testimony SDG&E-211	OR-14	O. Reyes	Electric Distribution	Capital	SDG&E agrees with Cal Advocate to remove the project from the RO model.	20271.0.001	-	-	(2,456)
Rebuttal Testimony SDG&E-211	OR-14	O. Reyes	Electric Distribution	Capital	SDG&E agrees with Cal Advocate to remove the project from the RO model.	20246.0.001	(156)	(2,655)	-
Rebuttal Testimony SDG&E-211	OR-14	O. Reyes	Electric Distribution	Capital	SDG&E agrees with Cal Advocate to remove the project from the RO model.	20261.0.001	-	(882)	(740)
Rebuttal Testimony SDG&E-211	OR-14	O. Reyes	Electric Distribution	Capital	SDG&E agrees with Cal Advocate to remove the project from the RO model.	20266.0.001	(60)	(2,742)	(6,195)
Rebuttal Testimony SDG&E-211	OR-14	O. Reyes	Electric Distribution	Capital	SDG&E agrees with Cal Advocate to remove the project from the RO model.	20272.0.001	(1,581)	(987)	-
Rebuttal Testimony SDG&E-211	OR-14	O. Reyes	Electric Distribution	Capital	SDG&E agrees with Cal Advocate to remove the project from the RO model.	20244.0.001	(2,239)	(5,145)	(1,236)
Rebuttal Testimony SDG&E-221	CF-5	C. Faretta	Clean Transportation	Capital	SDG&E accepts Cal Advocates' EVIBA proposal with a \$7.58 million funding level.	21259A.001			(12,420)
Rebuttal Testimony SDG&E-204	LPK-21	P. Kinsella	Gas Distribution	Capital	Elimination of gas line extension allowances per D.22-09-026	005000.001		(1,720)	(4,639)
Rebuttal Testimony SDG&E-204	LPK-21	P. Kinsella	Gas Distribution	Capital	Elimination of gas line extension allowances per D.22-09-026	005000.002		1,720	4,639
Data Request ED-SEU-001, Response 1		S. Dais	Rate Base	Rate Base	Update Customer Advances for Construction (CAC) - Estimated Year-End Balance - Gas related to the elimination of gas line extension allowances per D.22-09-026	N/A		722	1773
		T. Swetek	Electric Distribution	O&M	Removal of double counted RAMP dollars.	1ED012-000	-	(2)	(4)