

Application of SAN DIEGO GAS & ELECTRIC)
COMPANY for authority to update its gas and)
electric revenue requirement and base rates)
effective January 1, 2028 (U 902-M))

Application No.: A.26-06-XXX

Exhibit No.: (SDGE-04-CWP)

CAPITAL WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF TASHONDA TAYLOR
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

JUNE 2026



**2028 General Rate Case - APPLICATION
INDEX OF WORKPAPERS**

Exhibit SDGE-04-CWP - GAS DISTRIBUTION

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Overall Summary For Exhibit No. SDGE-04-CWP

Area:	GAS DISTRIBUTION
Witness:	TaShonda Taylor

In 2025 \$ (000)

	Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031
A. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPOF	13,076	11,326	9,573	9,439	9,631	9,931
B. SYSYSTEM MINOR RELOCATIONS & RETIREMENTS	7,496	7,496	7,498	7,498	7,498	7,498
C. GAS METERS & REGULATORS	4,462	7,799	7,852	8,151	8,531	8,812
D. FRANCHISE & HIGHWAY RELOCATION	9,422	9,422	9,424	9,424	9,424	9,424
E. GAS TOOLS & EQUIPMENT	822	822	822	822	822	822
F. GAS CODE COMPLIANCE	3,561	3,562	3,563	3,563	3,563	3,563
G. LEAK REPAIR & RESTORATION	15,242	15,244	15,255	15,255	15,254	15,253
H. CATHODIC PROTECTION	10,217	10,217	10,219	10,219	10,219	10,219
I. SYSTEM RELIABILITY & SAFETY	3,752	3,753	3,753	3,753	3,753	3,753
J. UNDERPERFORMING MAINS & SERVICES	15,044	15,045	15,047	15,047	15,047	15,047
K. CURB VALVE REPLACEMENTS	3,512	3,512	3,513	3,513	3,513	3,513
L. CUSTOMER METER PROTECTION	8,000	8,000	8,000	8,000	8,000	8,000
M. DIMP EXECUTION	16,000	25,673	28,025	28,025	28,025	28,025
N. GAS DISTRIBUTION - LOCAL ENGINEERING	26,352	26,205	25,691	25,663	25,721	25,811
O. GAS DISTRIBUTION - OVERHEAD	16,895	16,800	16,471	16,453	16,490	16,548
P. GAS DISTRIBUTION - CONTRACT ADMINISTRATION	5,417	5,387	5,281	5,276	5,288	5,306

Note: Totals may include rounding differences.

Overall Summary For Exhibit No. SDGE-04-CWP

Area:	GAS DISTRIBUTION
Witness:	TaShonda Taylor

In 2025 \$ (000)

Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031
Total	159,270	170,263	169,987	170,101	170,779	171,525

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Category: A. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Workpaper: VARIOUS

Summary for Category: A. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	2,836	3,412	2,956	2,502	2,467	2,517	2,595
Non-Labor	8,314	9,664	8,370	7,071	6,972	7,114	7,336
NSE	0	0	0	0	0	0	0
Total	11,150	13,076	11,326	9,573	9,439	9,631	9,931
FTE	20.3	24.2	21.0	17.7	17.5	17.8	18.4

Workpapers belonging to this Category:

005000 New Customer & Gas System Upgrades to Support Gas Load

Labor	2,836	3,412	2,956	2,502	2,467	2,517	2,595
Non-Labor	8,314	9,664	8,370	7,071	6,972	7,114	7,336
NSE	0	0	0	0	0	0	0
Total	11,150	13,076	11,326	9,573	9,439	9,631	9,931
FTE	20.3	24.2	21.0	17.7	17.5	17.8	18.4
Unit Measure: New Meter Set Installations							
Units	3,029	4,188	3,627	3,064	3,021	3,083	3,179

Note: Totals may include rounding differences.

Beginning of Workpaper Group
005000 - New Customer & Gas System Upgrades to Support Gas Load

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00500.0
Category: A. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Category-Sub: 1. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Workpaper Group: 005000 - New Customer & Gas System Upgrades to Support Gas Load
Unit Measure: New Meter Set Installations

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Zero-Based	3,145	3,032	2,566	2,902	2,836	3,412	2,956	2,502	2,467	2,517	2,595
Non-Labor	Zero-Based	10,710	19,534	7,557	9,553	8,314	9,664	8,370	7,071	6,972	7,114	7,336
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		13,856	22,566	10,123	12,455	11,150	13,076	11,326	9,573	9,439	9,631	9,931
FTE	Zero-Based	18.8	20.5	18.8	21.5	20.3	24.2	21.0	17.7	17.5	17.8	18.4
Units	Zero-Based	4,943	4,763	5,806	4,921	3,029	4,188	3,627	3,064	3,021	3,083	3,179

Business Purpose:

Expenditures within New Customer & Gas System Upgrades to Support Gas Load (005000) cover changes (upsizing of mains and installation of regulator stations) and additions to the existing gas distribution system, aimed at serving new gas customers and meeting their requested natural gas consumption loads.

Physical Description:

This work group covers the installation of gas mains and services, meter set assemblies (MSAs), regulator stations, and all associated equipment except the purchase of gas meters and service regulators, which are reflected in Gas Meters & Regulators (005020). Cost includes main and service extensions and upsizing to support the gas load for new residential, commercial, and industrial developments.

Project Justification:

This work group provides the necessary capital to extend mains and services consistent with Gas Rules 2, 15, and 16. These additions support

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00500.0
Category: A. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Category-Sub: 1. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Workpaper Group: 005000 - New Customer & Gas System Upgrades to Support Gas Load
Unit Measure: New Meter Set Installations

service for residential, commercial, and industrial customers, including identified single customers such as cogeneration, Compressed Natural Gas (CNG), or concrete and asphalt plants where the gas distribution main must be extended or upsized.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00500.0
Category: A. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Category-Sub: 1. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Workpaper Group: 005000 - New Customer & Gas System Upgrades to Support Gas Load
Unit Measure: New Meter Set Installations

Forecast Methodology:

Labor - Zero-Based

The forecast method developed for this cost category is zero-based. This method is most appropriate because it provides the best way to analyze and forecast projected growth rate of new meter sets added to the gas distribution system. Generally, the number of new meter set installations reflects the level of housing and commercial growth. The projected number of new meter sets was obtained, and forecasted funding was estimated by applying the two-year historical average cost per meter set to the projected meter growth for each of the forecast years. The collectible portion of this budget, or Contributions in Aid of Construction (CIAC) credit, is an amount of money collected from the customer (typically for line extensions and large projects) that is applied toward the cost of construction for services rendered and/or facilities installed. The collectible costs for a project vary depending on the project. To forecast this collectible portion, a two-year historical average ratio of direct CIAC credits to total direct capital construction was used to provide a forecast.

See supplemental workpaper, SDGE-04-CWP-SUP-001 and SDGE-04-CWP-SUP-002, for calculation details.

Non-Labor - Zero-Based

See description above, which applies to both Labor and Non-Labor.

NSE - Zero-Based

N/A

Units - Zero-Based

of New Meter Set Installations

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00500.0
Category: A. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Category-Sub: 1. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Workpaper Group: 005000 - New Customer & Gas System Upgrades to Support Gas Load
Unit Measure: New Meter Set Installations

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	3,296	2,855	2,412	2,378	2,427	2,502	116	101	90	89	90	93	3,412	2,956	2,502	2,467	2,517	2,595
NLbr	9,664	8,370	7,071	6,972	7,114	7,336	0	0	0	0	0	0	9,664	8,370	7,071	6,972	7,114	7,336
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	12,960	11,225	9,483	9,350	9,541	9,838	116	101	90	89	90	93	13,076	11,326	9,573	9,439	9,631	9,931
FTE	24.2	21.0	17.7	17.5	17.8	18.4	0.0	0.0	0.0	0.0	0.0	0.0	24.2	21.0	17.7	17.5	17.8	18.4
Units	4,188	3,627	3,064	3,021	3,083	3,179	0	0	0	0	0	0	4,188	3,627	3,064	3,021	3,083	3,179

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026	116	0	0	116	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	116	0	0	116	0.0	0
2027	101	0	0	101	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	101	0	0	101	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00500.0
Category: A. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Category-Sub: 1. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Workpaper Group: 005000 - New Customer & Gas System Upgrades to Support Gas Load
Unit Measure: New Meter Set Installations

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2028	90	0	0	90	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	90	0	0	90	0.0	0
2029	89	0	0	89	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	89	0	0	89	0.0	0
2030	90	0	0	90	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	90	0	0	90	0.0	0
2031	93	0	0	93	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	93	0	0	93	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00500.0
Category: A. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Category-Sub: 1. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Workpaper Group: 005000 - New Customer & Gas System Upgrades to Support Gas Load
Unit Measure: New Meter Set Installations

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,924	2,166	2,133	2,447	2,474
Non-Labor	7,539	15,986	7,154	9,151	8,314
NSE	0	0	0	0	0
Total	9,463	18,152	9,287	11,598	10,788
FTE	7.4	17.6	16.3	18.7	17.4
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	8.6	0.0	0.0	0.0	0.0
Units	4,943	4,763	5,806	4,921	3,029
Recorded-Adjusted (Nominal \$)					
Labor	1,924	2,166	2,133	2,447	2,474
Non-Labor	7,539	15,986	7,154	9,151	8,314
NSE	0	0	0	0	0
Total	9,463	18,152	9,287	11,598	10,788
FTE	16.0	17.6	16.3	18.7	17.4
Units	4,943	4,763	5,806	4,921	3,029
Vacation & Sick (Nominal \$)					
Labor	290	316	296	332	362

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00500.0
Category: A. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Category-Sub: 1. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Workpaper Group: 005000 - New Customer & Gas System Upgrades to Support Gas Load
Unit Measure: New Meter Set Installations

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	290	316	296	332	362
FTE	2.8	2.9	2.5	2.8	2.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	931	551	137	122	0
Non-Labor	3,171	3,547	403	402	0
NSE	0	0	0	0	0
Total	4,103	4,098	540	524	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	3,145	3,032	2,566	2,902	2,836
Non-Labor	10,710	19,534	7,557	9,553	8,314
NSE	0	0	0	0	0
Total	13,856	22,566	10,123	12,455	11,150
FTE	18.8	20.5	18.8	21.5	20.3
Units	4,943	4,763	5,806	4,921	3,029

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00500.0
Category: A. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Category-Sub: 1. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Workpaper Group: 005000 - New Customer & Gas System Upgrades to Support Gas Load
Unit Measure: New Meter Set Installations

Summary of Adjustments to Recorded:

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	8.6	0.0	0.0	0.0	0.0
Units	4,943	4,763	5,806	4,921	3,029

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	4,943
Explanation:	Unit entry - New Meter Set Installations					
2021	0	0	0	0	8.6	0
Explanation:	Adjust FTEs consistent with labor dollars.					
2021 Total	0	0	0	0	8.6	4,943
2022	0	0	0	0	0.0	4,763

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00500.0
Category: A. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Category-Sub: 1. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Workpaper Group: 005000 - New Customer & Gas System Upgrades to Support Gas Load
Unit Measure: New Meter Set Installations

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation: Unit entry - New Meter Set Installations						
2022 Total	0	0	0	0	0.0	4,763
2023	0	0	0	0	0.0	5,806
Explanation: Unit entry - New Meter Set Installations						
2023 Total	0	0	0	0	0.0	5,806
2024	0	0	0	0	0.0	4,921
Explanation: Unit entry - New Meter Set Installations						
2024 Total	0	0	0	0	0.0	4,921
2025	0	0	0	0	0.0	3,029
Explanation: Unit entry - New Meter Set Installations						
2025 Total	0	0	0	0	0.0	3,029

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 005000**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00500.0
Category: A. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Category-Sub: 1. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Workpaper Group: 005000 - New Customer & Gas System Upgrades to Support Gas Load
Workpaper Detail: 005000.001 - Gas System Upgrades to Support Gas Load and New Customers - Non Collectible portion of 005000
Unit Measure: New Meter Set Installations

In-Service Date: Not Applicable

Description:

Non-collectible portion of 005000

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	3,412	2,956	2,502	2,467	2,517	2,595
Non-Labor	6,339	5,490	4,638	4,573	4,666	4,812
NSE	0	0	0	0	0	0
Total	9,751	8,446	7,140	7,040	7,183	7,407
FTE	24.2	21.0	17.7	17.5	17.8	18.4
Units	4,188	3,627	3,064	3,021	3,083	3,179

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00500.0
Category: A. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Category-Sub: 1. NEW CUSTOMER & GAS SYSTEM UPGRADES TO SUPPORT LOAD
Workpaper Group: 005000 - New Customer & Gas System Upgrades to Support Gas Load
Workpaper Detail: 005000.002 - New Customer & Gas System Upgrades to Support Gas Load - Collectible Portion - 005000 - CIAC Credits
Unit Measure: New Meter Set Installations

In-Service Date: Not Applicable

Description:

New Customer & Gas System Upgrades to Support Gas Load - Collectible Portion - 005000 - CIAC Credits

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0
Non-Labor	3,325	2,880	2,433	2,399	2,448	2,524
NSE	0	0	0	0	0	0
Total	3,325	2,880	2,433	2,399	2,448	2,524
FTE	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 005000

**SDGE-04-CWP-SUP-001
Capital Workpapers**

**San Diego Gas & Electric Company -- Gas Distribution -- Witness Tashonda Taylor
Supplemental Workpaper Calculations for the Zero Based
New Customer & Gas System Upgrades to Support Gas Load**

(Workpaper 005000)

Dollars shown are in \$000 of 2025 dollars and include vacation and sick.

	[A]	[B]	[C]	[D]	[E]	[F]	[G] ([D]/[F])	[H] ([C]/[B])	[P] ([B]/[A])
	Average Housing Completion	Historical New Meter Set Installations	Adjusted Recorded Historical Total	Adjusted Recorded Historical Labor	Adjusted Recorded Historical Non-Labor	Historical FTEs	Historical Average Labor / FTE	Historical Average Cost Per Meter Set	Ratio of New Meter Sets/Housing Completions
2021	6,200	4,943	\$ 13,737	\$ 3,118	\$ 10,618	18.8	165.9	2.8	79.7%
2022	7,549	4,763	\$ 22,371	\$ 3,006	\$ 19,366	20.5	146.6	4.7	63.1%
2023	7,530	5,806	\$ 10,035	\$ 2,544	\$ 7,491	18.8	135.3	1.7	77.1%
2024	10,298	4,921	\$ 12,346	\$ 2,876	\$ 9,470	21.5	133.8	2.5	47.8%
2025	12,763	3,029	\$ 11,150	\$ 2,836	\$ 8,314	20.3	139.7	3.7	23.7%
				[I] ([D]/[C])			2 Yr Avg	3.1	35.8%
2025 Historical Average Labor Ratio:				25.4%					

Forecast Calculations

	[J]	[K] ([P] x [J])	[L] ([K]x[H])	[M] ([L]x[I])	[N] ([L]-[M])	[O] ([M]/[G])
	Average Housing Completion ¹	Projected Meter Set Installations	Total Forecast*	Labor Forecast*	Non-Labor Forecast	Forecasted FTEs
2026	11,710	4,188	\$ 12,960	\$ 3,296	\$ 9,664	24.2
2027	10,142	3,627	\$ 11,225	\$ 2,855	\$ 8,370	21.0
2028	8,568	3,064	\$ 9,483	\$ 2,412	\$ 7,071	17.7
2029	8,447	3,021	\$ 9,350	\$ 2,378	\$ 6,972	17.5
2030	8,621	3,083	\$ 9,541	\$ 2,427	\$ 7,114	17.8
2031	8,889	3,179	\$ 9,838	\$ 2,502	\$ 7,336	18.4

Supplemental Workpaper Page 1 of 2

¹ Please refer to the work papers of Escalation & Gas Customer Forecast (Ex. SCG-20/SDGE-24-WP) for the details on the calculation of gas customer new meter growth.

*The variance between the direct costs found in workpapers and the supplemental workpapers supporting Ex. SDGE-04 are due to a system wide adjustment to reflect changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SDGE-20.

SDGE-04-CWP-SUP-002

San Diego Gas and Electric Company -- Gas Distribution -- Witness Tashonda Taylor

**Supplemental Workpaper for
New Customer & Gas System Upgrades to Support Gas Load
(Workpaper 005000)**

**CIAC History Calculation
(Thousands in 2025\$)**

Ln	2021	2022	2023	2024	2025	Two Year Avg
Total CIAC Credits Applied	(1,123)	(1,054)	(1,011)	(2,552)	(3,476)	
Adjusted - Recorded Historical:						
Recorded Historical Labor (w/ V&S and escalation)	\$3,118	\$3,006	\$2,544	\$2,876	\$2,836	
Recorded Historical Non-Labor (w/escalation)	\$10,618	\$19,366	\$7,491	\$9,470	\$8,314	
Total Adjusted Recorded Historical (2+3)	\$13,737	\$22,371	\$10,035	\$12,346	\$11,150	
Historical Direct Credit Ratio (1/4)	-8.17%	-4.71%	-10.08%	-20.67%	-31.17%	-25.65%

**Zero Based Forecasted Capital
(Thousands in 2025\$)**

Ln	2026	2027	2028	2029	2030	2031
Forecasted Labor w/ V&S*	\$3,296	\$2,855	\$2,412	\$2,378	\$2,427	\$2,502
Forecasted Non-labor	\$9,664	\$8,370	\$7,071	\$6,972	\$7,114	\$7,336
Total Forecast w/V&S*	\$12,960	\$11,225	\$9,483	\$9,350	\$9,541	\$9,838
<i>Forecasted Collectible (CIAC) (8 x Two Year Avg %)</i>	<i>(\$3,325)</i>	<i>(\$2,880)</i>	<i>(\$2,433)</i>	<i>(\$2,399)</i>	<i>(\$2,448)</i>	<i>(\$2,524)</i>
Forecasted Non-Collectible (9+8)	\$9,635	\$8,345	\$7,050	\$6,951	\$7,093	\$7,314

Supplemental workpaper 2 of 2

*The variance between the direct costs found in workpapers and the supplemental workpapers supporting Ex. SDGE-04 are due to a system wide adjustment to reflect changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SDGE-20.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Category: B. SYSYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper: VARIOUS

Summary for Category: B. SYSYSTEM MINOR RELOCATIONS & RETIREMENTS

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	766	1,108	1,108	1,110	1,110	1,110	1,110
Non-Labor	6,683	6,388	6,388	6,388	6,388	6,388	6,388
NSE	0	0	0	0	0	0	0
Total	7,449	7,496	7,496	7,498	7,498	7,498	7,498
FTE	6.8	8.9	8.9	8.9	8.9	8.9	8.9

Workpapers belonging to this Category:

005010 SYSYSTEM MINOR RELOCATIONS & RETIREMENTS

Labor	766	1,108	1,108	1,110	1,110	1,110	1,110
Non-Labor	6,683	6,388	6,388	6,388	6,388	6,388	6,388
NSE	0	0	0	0	0	0	0
Total	7,449	7,496	7,496	7,498	7,498	7,498	7,498
FTE	6.8	8.9	8.9	8.9	8.9	8.9	8.9
Unit Measure: Projects							
Units	421	398	398	398	398	398	398

Note: Totals may include rounding differences.

Beginning of Workpaper Group
005010 - SYSTEM MINOR RELOCATIONS & RETIREMENTS

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00501.0
Category: B. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Category-Sub: 1. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper Group: 005010 - SYSTEM MINOR RELOCATIONS & RETIREMENTS
Unit Measure: Projects

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	3-YR Average	866	1,210	1,127	1,317	766	1,108	1,108	1,110	1,110	1,110	1,110
Non-Labor	3-YR Average	5,683	8,658	6,423	6,057	6,683	6,388	6,388	6,388	6,388	6,388	6,388
NSE	3-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		6,549	9,868	7,551	7,374	7,449	7,496	7,496	7,498	7,498	7,498	7,498
FTE	3-YR Average	5.1	9.0	9.6	10.4	6.8	8.9	8.9	8.9	8.9	8.9	8.9
Units	3-YR Average	523	469	380	395	421	398	398	398	398	398	398

Business Purpose:

Expenses in System Minor Relocations & Retirements (005010) provide for minor gas distribution main and service additions, retirements, and relocations. These expenditures are required to maintain the continued integrity of SDG&E's gas distribution system.

Physical Description:

Projects in this work group enable minor retirements and relocations of gas distribution mains and services, as requested by customers or required by SDG&E to maintain system operation and integrity. This includes the retirement of gas mains and services, as well as expenses for associated street repairs.

Project Justification:

These projects are necessary for new or continued gas service, to address the needs of property owners requesting SDG&E to relocate its facilities from their property, or to meet the Company's need for minor additions, facility relocations, or abandoned pipelines to address conflicts, integrity, or

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00501.0
Category: B. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Category-Sub: 1. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper Group: 005010 - SYSTEM MINOR RELOCATIONS & RETIREMENTS
Unit Measure: Projects

reliability concerns. In addition, this work group provides funds to assist in managing encroachment infractions for Gas Distribution pipelines within the Company's pipeline rights-of-way in compliance with CPUC General Order 112-F §143.5 or otherwise affecting the operation and maintenance of the Company's pipeline facilities. The work must be performed to promote the integrity of the gas system that serves SDG&E customers.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00501.0
Category: B. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Category-Sub: 1. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper Group: 005010 - SYSTEM MINOR RELOCATIONS & RETIREMENTS
Unit Measure: Projects

Forecast Methodology:

Labor - 3-YR Average

The forecast method developed for this cost category is a three-year average. This method is most appropriate because of the wide range of activities recorded in this workgroup, as well as the cost fluctuations from year to year. In developing the three-year average for this work group, labor and non-labor components were evaluated separately. The labor component contains the historical Company labor charges associated with construction projects within this work category. A three-year average (2023-2025) was used as the forecasting methodology for this component.

Non-Labor - 3-YR Average

Within non-labor, there are two distinct cost components: (1) construction materials and services, and (2) Contribution in Aid of Construction (CIAC) credits. The first non-labor component, construction materials and services, was forecasted using a three-year average (2023-2025). The second component, CIAC credits, were calculated based on a four-year average (2022-2025) to more accurately represent historical CIAC credits. The collectible cost portion of a project (or CIAC credits), is an amount of money collected from the customer that is applied toward the cost of construction for services rendered and/or facilities installed.

See supplemental workpaper, SDGE-04-CWP-SUP-003, for calculation details on CIAC credits.

NSE - 3-YR Average

N/A

Units - 3-YR Average

of projects

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00501.0
Category: B. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Category-Sub: 1. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper Group: 005010 - SYSTEM MINOR RELOCATIONS & RETIREMENTS
Unit Measure: Projects

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,070	1,070	1,070	1,070	1,070	1,070	38	38	40	40	40	40	1,108	1,108	1,110	1,110	1,110	1,110
NLbr	6,388	6,388	6,388	6,388	6,388	6,388	0	0	0	0	0	0	6,388	6,388	6,388	6,388	6,388	6,388
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	7,458	7,458	7,458	7,458	7,458	7,458	38	38	40	40	40	40	7,496	7,496	7,498	7,498	7,498	7,498
FTE	8.9	8.9	8.9	8.9	8.9	8.9	0.0	0.0	0.0	0.0	0.0	0.0	8.9	8.9	8.9	8.9	8.9	8.9
Units	398	398	398	398	398	398	0	0	0	0	0	0	398	398	398	398	398	398

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)
2026	38	0	0	38	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	38	0	0	38	0.0	0
2027	38	0	0	38	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	38	0	0	38	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00501.0
Category: B. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Category-Sub: 1. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper Group: 005010 - SYSTEM MINOR RELOCATIONS & RETIREMENTS
Unit Measure: Projects

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)
2028	40	0	0	40	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	40	0	0	40	0.0	0
2029	40	0	0	40	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	40	0	0	40	0.0	0
2030	40	0	0	40	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	40	0	0	40	0.0	0
2031	40	0	0	40	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	40	0	0	40	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00501.0
Category: B. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Category-Sub: 1. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper Group: 005010 - SYSTEM MINOR RELOCATIONS & RETIREMENTS
Unit Measure: Projects

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	633	1,178	1,083	1,173	714
Non-Labor	4,664	7,362	6,360	5,888	6,712
NSE	0	0	0	0	0
Total	5,297	8,540	7,443	7,061	7,426
FTE	0.0	10.3	9.5	9.5	6.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-103	-314	-146	-63	-46
Non-Labor	-664	-276	-279	-85	-29
NSE	0	0	0	0	0
Total	-767	-590	-425	-148	-75
FTE	4.4	-2.6	-1.2	-0.5	-0.4
Units	523	469	380	395	421
Recorded-Adjusted (Nominal \$)					
Labor	530	864	937	1,110	668
Non-Labor	4,000	7,086	6,081	5,802	6,683
NSE	0	0	0	0	0
Total	4,530	7,950	7,018	6,913	7,351
FTE	4.4	7.7	8.3	9.0	5.9
Units	523	469	380	395	421
Vacation & Sick (Nominal \$)					
Labor	80	126	130	151	98

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00501.0
Category: B. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Category-Sub: 1. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper Group: 005010 - SYSTEM MINOR RELOCATIONS & RETIREMENTS
Unit Measure: Projects

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	80	126	130	151	98
FTE	0.7	1.3	1.3	1.4	0.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	256	220	60	55	0
Non-Labor	1,683	1,572	342	255	0
NSE	0	0	0	0	0
Total	1,939	1,792	402	310	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	866	1,210	1,127	1,317	766
Non-Labor	5,683	8,658	6,423	6,057	6,683
NSE	0	0	0	0	0
Total	6,549	9,868	7,551	7,374	7,449
FTE	5.1	9.0	9.6	10.4	6.8
Units	523	469	380	395	421

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00501.0
Category: B. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Category-Sub: 1. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper Group: 005010 - SYSTEM MINOR RELOCATIONS & RETIREMENTS
Unit Measure: Projects

Summary of Adjustments to Recorded:

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	-103	-314	-146	-63	-46
Non-Labor	-664	-276	-279	-85	-29
NSE	0	0	0	0	0
Total	-767	-590	-425	-148	-75
FTE	4.4	-2.6	-1.2	-0.5	-0.4
Units	523	469	380	395	421

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	523
Explanation:	Unit entry - Projects; Non-RAMP=457; RAMP-C139=66					
2021	-103	-664	0	-767	-0.9	0
Explanation:	To move Capital Leak Repair costs from System Minor Relocations & Retirements Capital Work Plan (CWP) to Leak Repair & Restoration CWP.					
2021	0	0	0	0	5.3	0
Explanation:	Adjust FTEs consistent with labor dollars.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00501.0
Category: B. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Category-Sub: 1. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper Group: 005010 - SYSTEM MINOR RELOCATIONS & RETIREMENTS
Unit Measure: Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
2021 Total	-103	-664	0	-767	4.4	523
2022	0	0	0	0	0.0	469
Explanation:	Unit entry - Projects; Non-RAMP=420; RAMP-C139=49					
2022	-314	-276	0	-590	-2.6	0
Explanation:	To move Capital Leak Repair costs from System Minor Relocations & Retirements Capital Work Plan (CWP) to Leak Repair & Restoration CWP.					
2022 Total	-314	-276	0	-590	-2.6	469
2023	0	0	0	0	0.0	380
Explanation:	Unit entry - Projects; Non-RAMP=322; RAMP-C139=58					
2023	-146	-279	0	-425	-1.2	0
Explanation:	To move Capital Leak Repair costs from System Minor Relocations & Retirements Capital Work Plan (CWP) to Leak Repair & Restoration CWP.					
2023 Total	-146	-279	0	-425	-1.2	380
2024	0	0	0	0	0.0	395
Explanation:	Unit entry - Projects; Non-RAMP=354; RAMP-C139=41					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00501.0
Category: B. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Category-Sub: 1. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper Group: 005010 - SYSTEM MINOR RELOCATIONS & RETIREMENTS
Unit Measure: Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
2024	-63	-85	0	-148	-0.5	0
Explanation: To move Capital Leak Repair costs from System Minor Relocations & Retirements Capital Work Plan (CWP) to Leak Repair & Restoration CWP.						
2024 Total	-63	-85	0	-148	-0.5	395
2025	0	0	0	0	0.0	421
Explanation: Unit entry - Projects; Non-RAMP=389; RAMP-C139=32						
2025	-46	-29	0	-75	-0.4	0
Explanation: To move Capital Leak Repair costs from System Minor Relocations & Retirements Capital Work Plan (CWP) to Leak Repair & Restoration CWP.						
2025 Total	-46	-29	0	-75	-0.4	421

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 005010**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00501.0
Category: B. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Category-Sub: 1. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper Group: 005010 - SYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper Detail: 005010.001 - Non-Collectible NON-RAMP portion of 005010 - System Minor Relocations & Retirements
Unit Measure: Projects

In-Service Date: Not Applicable

Description:

Non-Collectible NON-RAMP portion of 005010 - System Minor Relocations & Retirements.

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	768	768	770	770	770	770
Non-Labor	3,555	3,555	3,555	3,555	3,555	3,555
NSE	0	0	0	0	0	0
Total	4,323	4,323	4,325	4,325	4,325	4,325
FTE	6.1	6.1	6.1	6.1	6.1	6.1
Units	363	363	363	363	363	363

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00501.0
Category: B. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Category-Sub: 1. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper Group: 005010 - SYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper Detail: 005010.002 - CIAC Collectible NON-RAMP portion of 005010 - System Minor Relocations & Retirements
Unit Measure: Projects

In-Service Date: Not Applicable

Description:

The Collectible NON-RAMP portion of 005010 - System Minor Relocations & Retirements

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0
Non-Labor	1,048	1,048	1,048	1,048	1,048	1,048
NSE	0	0	0	0	0	0
Total	1,048	1,048	1,048	1,048	1,048	1,048
FTE	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00501.0
Category: B. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Category-Sub: 1. SYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper Group: 005010 - SYSTEM MINOR RELOCATIONS & RETIREMENTS
Workpaper Detail: 005010.003 - Non-collectible RAMP C139 portion of 005010 - Gas Distribution Safety Relocations
Unit Measure: Projects

In-Service Date: Not Applicable

Description:

Non-collectible RAMP C139 portion of 005010 - Gas Distribution Safety Relocations

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	340	340	340	340	340	340
Non-Labor	1,785	1,785	1,785	1,785	1,785	1,785
NSE	0	0	0	0	0	0
Total	2,125	2,125	2,125	2,125	2,125	2,125
FTE	2.8	2.8	2.8	2.8	2.8	2.8
Units	35	35	35	35	35	35

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 005010

SDGE-04-CWP-SUP-003
San Diego Gas and Electric Company -- Gas Distribution -- Witness Tashonda Taylor
Supplemental Workpaper for System Minor Relocations and Retirements Calculations
(Workpaper 005010)

(Thousands in 2025\$)

Ln	2021	2022	2023	2024	2025	Four Year Avg
Total CIAC Credits Applied	(2,911)	(1,767)	(849)	(1,330)	(586)	
Adjusted - Recorded Historical:						
Recorded Historical Labor (w/ V&S and escalation)	\$866	\$1,210	\$1,127	\$1,317	\$766	
Recorded Historical Non-Labor (w/escalation)	\$5,683	\$8,658	\$6,423	\$6,057	\$6,683	
Total Adjusted Recorded Historical (2+3)	\$6,549	\$9,868	\$7,551	\$7,374	\$7,449	
Historical Direct Credit Ratio (1/4)	-44.46%	-17.91%	-11.24%	-18.04%	-7.87%	-14.06%

Zero Based Forecasted Capital
(Thousands in 2025\$)

Ln	2026	2027	2028	2029	2030	2031
Forecasted Labor w/ V&S ¹	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070
Forecasted Non-labor	\$6,388	\$6,388	\$6,388	\$6,388	\$6,388	\$6,388
Total Forecast w/V&S¹	\$7,458	\$7,458	\$7,458	\$7,458	\$7,458	\$7,458
<i>Forecasted Collectible (CIAC) (8 x avg 4)</i>	<i>(\$1,048)</i>	<i>(\$1,048)</i>	<i>(\$1,048)</i>	<i>(\$1,048)</i>	<i>(\$1,048)</i>	<i>(\$1,048)</i>
Forecasted Non-Collectible (9+8)*	\$6,410	\$6,410	\$6,410	\$6,410	\$6,410	\$6,410

*Forecasted Non-collectible of \$6,410 is a combination of 005010.001 (\$4,297) and 005010.003-RAMP-C139 (\$2,113).

¹ The variance between the direct costs found in workpapers and the supplemental workpapers supporting Ex. SDGE-04 are due to a system wide adjustment to reflect changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SDGE-20.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Category: C. GAS METERS & REGULATORS
Workpaper: 005020

Summary for Category: C. GAS METERS & REGULATORS

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0
Non-Labor	11,659	4,462	7,799	7,852	8,151	8,531	8,812
NSE	0	0	0	0	0	0	0
Total	11,659	4,462	7,799	7,852	8,151	8,531	8,812
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

005020 GAS METERS & REGULATORS

Labor	0	0	0	0	0	0	0
Non-Labor	11,659	4,462	7,799	7,852	8,151	8,531	8,812
NSE	0	0	0	0	0	0	0
Total	11,659	4,462	7,799	7,852	8,151	8,531	8,812
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Meters Regulators & Modules							
Units *(000)	*102	*12	*57	*56	*58	*60	*63

Note: Totals may include rounding differences.

Beginning of Workpaper Group
005020 - GAS METERS & REGULATORS

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00502.0
Category: C. GAS METERS & REGULATORS
Category-Sub: 1. GAS METERS & REGULATORS
Workpaper Group: 005020 - GAS METERS & REGULATORS
Unit Measure: Meters Regulators & Modules

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	11,898	9,242	9,323	10,580	11,659	4,462	7,799	7,852	8,151	8,531	8,812
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		11,898	9,242	9,323	10,580	11,659	4,462	7,799	7,852	8,151	8,531	8,812
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units *(000)	Zero-Based	*66	*83	*98	*79	*102	*12	*57	*56	*58	*60	*63

Business Purpose:

Gas Meters & Regulators (005020) provides funding for the purchase of new domestic, commercial, and industrial gas meters and regulators used in establishing service to new customers, and also for replacement of meters and regulators that have reached the end of their useful life or are removed as part of the Gas Meter Performance Control Program.

Physical Description:

The costs described in this workpaper include costs necessary to meet compliance obligations mandated by CPUC General Order (GO) 58 A (Standards for Gas Service in the State of California). Costs provide for the purchase of new meters to replace meters that have failed accuracy limits in compliance with requirements of GO 58A. In addition, costs in this workpaper provide for the purchase of new domestic, commercial, and industrial gas meters and regulators. These meters are required to provide gas service to new customers and to replace aging meters for some existing customers. The accuracy of existing residential gas meter measurements is monitored through the Gas Meter Performance Control Program by sampling meters in the service territory. Meters are grouped into "families" for monitoring purposes. As these family groups age, they may fall outside prescribed accuracy limits and must be replaced. This work group provides costs to replace family groups of meters that do not

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00502.0
Category: C. GAS METERS & REGULATORS
Category-Sub: 1. GAS METERS & REGULATORS
Workpaper Group: 005020 - GAS METERS & REGULATORS
Unit Measure: Meters Regulators & Modules

meet strict accuracy guidelines. In addition to meter replacements, this work group includes the costs of the regulators required to replace obsolete regulators with new ones.

Project Justification:

Meters are purchased under this work group to provide accurate gas measurement for new customers and to replace aging meters whose measurement performance is falling outside prescribed accuracy limits. Regulators purchased in this work group support new business customers or replace existing regulators due to age or programmatic replacements.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00502.0
Category: C. GAS METERS & REGULATORS
Category-Sub: 1. GAS METERS & REGULATORS
Workpaper Group: 005020 - GAS METERS & REGULATORS
Unit Measure: Meters Regulators & Modules

Forecast Methodology:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

The forecast method developed for this cost category is zero-based. This method is most appropriate because forecasted expenditures for meters and regulators are based on forecasted quantities for new business, the trending of usage for routine replacements, as well as planned meter replacements. The forecasted usage is multiplied by the current meter and regulator contract prices to estimate future expenditures. The 2026 meter forecast reflects a reduction due to the use of surplus inventory resulting from lower than expected spending on new meters in 2025 under Distribution Integrity Management Program, Underperforming Mains & Services and the Mobilehome Park Utility Conversion Program (MHP) programs. The module forecast assumes 2024 GRC authorized for 2026 through June 2027, prior to deployment of Smart Meter 2.0. Post Smart Meter 2.0 deployment for this cost category will not contain module costs. There is no overlap in funding.

See supplemental workpaper, SDGE-04-CWP-SUP-004, for calculation details.

Small meter routine replacements and planned meter replacements are based on the information covered in Exhibit SDGE-12-WP.

NSE - Zero-Based

N/A

Units - Zero-Based

of Meters, Regulators, & Modules purchased.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00502.0
Category: C. GAS METERS & REGULATORS
Category-Sub: 1. GAS METERS & REGULATORS
Workpaper Group: 005020 - GAS METERS & REGULATORS
Unit Measure: Meters Regulators & Modules

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	4,462	7,799	7,852	8,151	8,531	8,812	0	0	0	0	0	0	4,462	7,799	7,852	8,151	8,531	8,812
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,462	7,799	7,852	8,151	8,531	8,812	0	0	0	0	0	0	4,462	7,799	7,852	8,151	8,531	8,812
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	12,746	57,168	56,232	58,314	60,975	63,070	0	0	0	0	0	0	12,746	57,168	56,232	58,314	60,975	63,070

Forecast Adjustment Details

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026 Total	0	0	0	0	0.0	0
2027 Total	0	0	0	0	0.0	0
2028 Total	0	0	0	0	0.0	0
2029 Total	0	0	0	0	0.0	0
2030 Total	0	0	0	0	0.0	0
2031 Total	0	0	0	0	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00502.0
Category: C. GAS METERS & REGULATORS
Category-Sub: 1. GAS METERS & REGULATORS
Workpaper Group: 005020 - GAS METERS & REGULATORS
Unit Measure: Meters Regulators & Modules

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	8,375	7,564	8,826	10,135	11,659
NSE	0	0	0	0	0
Total	8,375	7,564	8,826	10,135	11,659
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*66	*83	*98	*79	*102
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	8,375	7,564	8,826	10,135	11,659
NSE	0	0	0	0	0
Total	8,375	7,564	8,826	10,135	11,659
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*66	*83	*98	*79	*102
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00502.0
Category: C. GAS METERS & REGULATORS
Category-Sub: 1. GAS METERS & REGULATORS
Workpaper Group: 005020 - GAS METERS & REGULATORS
Unit Measure: Meters Regulators & Modules

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	3,523	1,678	497	445	0
NSE	0	0	0	0	0
Total	3,523	1,678	497	445	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	11,898	9,242	9,323	10,580	11,659
NSE	0	0	0	0	0
Total	11,898	9,242	9,323	10,580	11,659
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*66	*83	*98	*79	*102

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00502.0
Category: C. GAS METERS & REGULATORS
Category-Sub: 1. GAS METERS & REGULATORS
Workpaper Group: 005020 - GAS METERS & REGULATORS
Unit Measure: Meters Regulators & Modules

Summary of Adjustments to Recorded:

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*66	*83	*98	*79	*102

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	66,744
Explanation:	Unit entry - Meters Regulators & Modules					
2021 Total	0	0	0	0	0.0	66,744
2022	0	0	0	0	0.0	83,119
Explanation:	Unit entry - Meters Regulators & Modules					
2022 Total	0	0	0	0	0.0	83,119

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00502.0
Category: C. GAS METERS & REGULATORS
Category-Sub: 1. GAS METERS & REGULATORS
Workpaper Group: 005020 - GAS METERS & REGULATORS
Unit Measure: Meters Regulators & Modules

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	0	0	0	0	0.0	98,684
Explanation:	Unit entry - Meters Regulators & Modules					
2023 Total	0	0	0	0	0.0	98,684
2024	0	0	0	0	0.0	79,658
Explanation:	Unit entry - Meters Regulators & Modules					
2024 Total	0	0	0	0	0.0	79,658
2025	0	0	0	0	0.0	102,378
Explanation:	Unit entry - Meters Regulators & Modules					
2025 Total	0	0	0	0	0.0	102,378

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 005020**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00502.0
Category: C. GAS METERS & REGULATORS
Category-Sub: 1. GAS METERS & REGULATORS
Workpaper Group: 005020 - GAS METERS & REGULATORS
Workpaper Detail: 005020.001 - Base Forecast Meter & Regulators
Unit Measure: Meters Regulators & Modules

In-Service Date: Not Applicable

Description:

BC 502 provides funding for the purchase of new domestic commercial, and industrial gas meters and regulators used in establishing service to new customers, and also for replacement of meters and regulators that have reached the end of their useful life or removed as part of the Gas Meter Performance Control Program.

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0
Non-Labor	4,462	7,799	7,852	8,151	8,531	8,812
NSE	0	0	0	0	0	0
Total	4,462	7,799	7,852	8,151	8,531	8,812
FTE	0.0	0.0	0.0	0.0	0.0	0.0
Units	12,746	57,168	56,232	58,314	60,975	63,070

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 005020

Supplemental Workpaper for Meter and Regulator Calculations

Assumptions:

Meter and regulator costs are calculated from forecasted quantities of meters, regulators, and smart meter modules multiplied by supplier contract costs, freight charges, and applicable sales tax. Contract pricing is considered confidential information pursuant to PUC Code Section 583 & General Order 66-C. Contract pricing is available with appropriate confidentiality measures.

Capital Cost Type	Adjusted - Recorded History (Thousands in 2025\$)				
	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	11,795	9,163	9,242	10,488	11,659
Total	11,795	9,163	9,242	10,488	11,659

Forecast (Thousands in 2025\$)					
2026	2027	2028	2029	2030	2031
0	0	0	0	0	0
4,462	7,799	7,852	8,151	8,531	8,812
4,462	7,799	7,852	8,151	8,531	8,812

The quantities of meters, regulators and smart meter modules utilized in developing the forecast are listed below:

Forecasted Rotary Meter Quantities						
Meter Size	2026	2027	2028	2029	2030	2031
8C175 LCTR	28	29	29	30	32	33
11C175 LCTR	350	357	365	380	398	411
15C175 LCTR	202	206	211	219	230	238
2M175 LCTR	151	154	157	164	171	177
3M175 LCTR	209	213	218	227	237	245
5M175 LCTR	30	31	31	33	34	35
7M175 CTR/TC	25	25	26	27	28	29
7M1480 CTR/CD	3	3	3	3	3	3
7M CTR/CD	5	5	5	5	6	6
11M175 CTR/TC	42	42	43	45	47	49
16M175 CTR/TC	14	14	15	15	16	16
16M175 CTR/CD	8	8	9	9	9	10
23M232 CTR/CD	6	5	6	6	6	6
38M CTR/CD	2	2	2	2	2	2
56M CTR/CD	1	1	1	1	1	1
Total	1,074	1,095	1,120	1,165	1,221	1,262

Forecasted Smart Meter Module Quantity						
Meter Component	2026	2027	2028	2029	2030	2031
Module	7,254	5,123	2,988	2,946	3,006	3,100

Forecasted Regulator Quantities						
Type	2026	2027	2028	2029	2030	2031
3/4" Itron B42	0	29,585	30,266	31,473	32,983	34,089
CABINET REG	19	19	19	20	21	22
LARGE REG	1,815	1,851	1,894	1,970	2,009	2,133
OPSO REG	1,200	1,200	1,200	1,200	1,200	1,200
Total	1,834	31,455	32,179	33,463	35,013	36,244

Forecasted Diaphragm Meter Quantities						
Meter Size	2026	2027	2028	2029	2030	2031
METRIS 250	1,438	13,822	14,141	14,705	15,410	15,927
400A	0	4,504	4,608	4,791	5,021	5,190
AC-630	482	491	503	523	548	566
AC-800	665	678	694	721	756	781
Total	2,585	19,496	19,945	20,740	21,735	22,464

	2026	2027	2028	2029	2030	2031
Units (Meter, Module & Regs)	12,746	57,168	56,232	58,314	60,975	63,070

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Category: D. FRANCHISE & HIGHWAY RELOCATION
Workpaper: 005050

Summary for Category: D. FRANCHISE & HIGHWAY RELOCATION

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	691	830	830	832	832	832	832
Non-Labor	6,040	8,592	8,592	8,592	8,592	8,592	8,592
NSE	0	0	0	0	0	0	0
Total	6,731	9,422	9,422	9,424	9,424	9,424	9,424
FTE	5.2	6.4	6.4	6.4	6.4	6.4	6.4

Workpapers belonging to this Category:

005050 FRANCHISE & HIGHWAY RELOCATION

Labor	691	830	830	832	832	832	832
Non-Labor	6,040	8,592	8,592	8,592	8,592	8,592	8,592
NSE	0	0	0	0	0	0	0
Total	6,731	9,422	9,422	9,424	9,424	9,424	9,424
FTE	5.2	6.4	6.4	6.4	6.4	6.4	6.4
Unit Measure: Projects							
Units	17	24	24	24	24	24	24

Note: Totals may include rounding differences.

Beginning of Workpaper Group
005050 - FRANCHISE & HIGHWAY RELOCATION

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00505.0
Category: D. FRANCHISE & HIGHWAY RELOCATION
Category-Sub: 1. FRANCHISE & HIGHWAY RELOCATION
Workpaper Group: 005050 - FRANCHISE & HIGHWAY RELOCATION
Unit Measure: Projects

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	3-YR Average	386	717	1,247	466	691	830	830	832	832	832	832
Non-Labor	3-YR Average	9,181	9,260	10,558	9,179	6,040	8,592	8,592	8,592	8,592	8,592	8,592
NSE	3-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		9,567	9,977	11,805	9,645	6,732	9,422	9,422	9,424	9,424	9,424	9,424
FTE	3-YR Average	2.3	6.0	10.7	3.3	5.2	6.4	6.4	6.4	6.4	6.4	6.4
Units	3-YR Average	28	26	33	23	17	24	24	24	24	24	24

Business Purpose:

Franchise & Highway Relocation (005050) provides funding for the relocation of existing gas facilities when necessary to avoid conflicts with the installation of public improvements.

Physical Description:

This project involves relocating existing gas distribution facilities when necessitated by public improvements, as required by the Company's franchise agreements, to accommodate municipal or other infrastructure improvements. Generally, the work involves adjusting the alignment and/or grade of existing gas pipelines and associated facilities, driven by requirements from local and state agencies. Work may involve main replacement in a new location, rather than lowering, raising, or changing the lateral position of the existing main, due to municipal improvements such as street and highway construction, railroad, and water and sewer line construction.

Project Justification:

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00505.0
Category: D. FRANCHISE & HIGHWAY RELOCATION
Category-Sub: 1. FRANCHISE & HIGHWAY RELOCATION
Workpaper Group: 005050 - FRANCHISE & HIGHWAY RELOCATION
Unit Measure: Projects

This project covers the relocation of existing gas distribution facilities in compliance with State Highway and Municipal Franchise Agreements . All pipeline work must be performed in compliance with CPUC General Order 112-F.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00505.0
Category: D. FRANCHISE & HIGHWAY RELOCATION
Category-Sub: 1. FRANCHISE & HIGHWAY RELOCATION
Workpaper Group: 005050 - FRANCHISE & HIGHWAY RELOCATION
Unit Measure: Projects

Forecast Methodology:

Labor - 3-YR Average

The forecast method developed for this cost category is a three-year average. In reviewing historical expenditures, this method is most appropriate because it best represents, historically, the most recent work performed under current standards, agency coordination practices, and construction methods. Outside agencies drive the frequency and amount of franchise and highway pipeline relocation projects. Additionally, changes in connection with the compensation modernization initiative have been made for the forecast period within this workgroup. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

Non-Labor - 3-YR Average

See description above, which applies to both Labor and Non-Labor.

NSE - 3-YR Average

N/A

Units - 3-YR Average

of projects

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00505.0
Category: D. FRANCHISE & HIGHWAY RELOCATION
Category-Sub: 1. FRANCHISE & HIGHWAY RELOCATION
Workpaper Group: 005050 - FRANCHISE & HIGHWAY RELOCATION
Unit Measure: Projects

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	802	802	802	802	802	802	28	28	30	30	30	30	830	830	832	832	832	832
NLbr	8,592	8,592	8,592	8,592	8,592	8,592	0	0	0	0	0	0	8,592	8,592	8,592	8,592	8,592	8,592
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	9,394	9,394	9,394	9,394	9,394	9,394	28	28	30	30	30	30	9,422	9,422	9,424	9,424	9,424	9,424
FTE	6.4	6.4	6.4	6.4	6.4	6.4	0.0	0.0	0.0	0.0	0.0	0.0	6.4	6.4	6.4	6.4	6.4	6.4
Units	24	24	24	24	24	24	0	0	0	0	0	0	24	24	24	24	24	24

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)
2026	28	0	0	28	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	28	0	0	28	0.0	0
2027	28	0	0	28	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	28	0	0	28	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00505.0
Category: D. FRANCHISE & HIGHWAY RELOCATION
Category-Sub: 1. FRANCHISE & HIGHWAY RELOCATION
Workpaper Group: 005050 - FRANCHISE & HIGHWAY RELOCATION
Unit Measure: Projects

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)
2028	30	0	0	30	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	30	0	0	30	0.0	0
2029	30	0	0	30	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	30	0	0	30	0.0	0
2030	30	0	0	30	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	30	0	0	30	0.0	0
2031	30	0	0	30	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	30	0	0	30	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00505.0
Category: D. FRANCHISE & HIGHWAY RELOCATION
Category-Sub: 1. FRANCHISE & HIGHWAY RELOCATION
Workpaper Group: 005050 - FRANCHISE & HIGHWAY RELOCATION
Unit Measure: Projects

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	236	512	1,037	393	603
Non-Labor	6,463	7,579	9,995	8,792	6,040
NSE	0	0	0	0	0
Total	6,699	8,091	11,031	9,186	6,643
FTE	0.0	5.1	9.3	2.9	4.5
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	2.0	0.0	0.0	0.0	0.0
Units	28	26	33	23	17
Recorded-Adjusted (Nominal \$)					
Labor	236	512	1,037	393	603
Non-Labor	6,463	7,579	9,995	8,792	6,040
NSE	0	0	0	0	0
Total	6,699	8,091	11,031	9,186	6,643
FTE	2.0	5.1	9.3	2.9	4.5
Units	28	26	33	23	17
Vacation & Sick (Nominal \$)					
Labor	36	75	144	53	88

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00505.0
Category: D. FRANCHISE & HIGHWAY RELOCATION
Category-Sub: 1. FRANCHISE & HIGHWAY RELOCATION
Workpaper Group: 005050 - FRANCHISE & HIGHWAY RELOCATION
Unit Measure: Projects

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	36	75	144	53	88
FTE	0.3	0.9	1.4	0.4	0.7
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	114	130	66	20	0
Non-Labor	2,719	1,682	563	386	0
NSE	0	0	0	0	0
Total	2,833	1,812	629	406	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	386	717	1,247	466	691
Non-Labor	9,181	9,260	10,558	9,179	6,040
NSE	0	0	0	0	0
Total	9,567	9,977	11,805	9,645	6,732
FTE	2.3	6.0	10.7	3.3	5.2
Units	28	26	33	23	17

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00505.0
Category: D. FRANCHISE & HIGHWAY RELOCATION
Category-Sub: 1. FRANCHISE & HIGHWAY RELOCATION
Workpaper Group: 005050 - FRANCHISE & HIGHWAY RELOCATION
Unit Measure: Projects

Summary of Adjustments to Recorded:

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	2.0	0.0	0.0	0.0	0.0
Units	28	26	33	23	17

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	28
Explanation:	Unit entry - Projects					
2021	0	0	0	0	2.0	0
Explanation:	Adjust FTEs consistent with labor dollars.					
2021 Total	0	0	0	0	2.0	28
2022	0	0	0	0	0.0	26

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00505.0
Category: D. FRANCHISE & HIGHWAY RELOCATION
Category-Sub: 1. FRANCHISE & HIGHWAY RELOCATION
Workpaper Group: 005050 - FRANCHISE & HIGHWAY RELOCATION
Unit Measure: Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation: Unit entry - Projects						
2022 Total	0	0	0	0	0.0	26
2023	0	0	0	0	0.0	33
Explanation: Unit entry - Projects						
2023 Total	0	0	0	0	0.0	33
2024	0	0	0	0	0.0	23
Explanation: Unit entry - Projects						
2024 Total	0	0	0	0	0.0	23
2025	0	0	0	0	0.0	17
Explanation: Unit entry - Projects						
2025 Total	0	0	0	0	0.0	17

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 005050**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00505.0
Category: D. FRANCHISE & HIGHWAY RELOCATION
Category-Sub: 1. FRANCHISE & HIGHWAY RELOCATION
Workpaper Group: 005050 - FRANCHISE & HIGHWAY RELOCATION
Workpaper Detail: 005050.001 - Base Forecast - Pipe Relocation - Franchise and Highway
Unit Measure: Projects

In-Service Date: Not Applicable

Description:

Franchise and Highway Relocations

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	830	830	832	832	832	832
Non-Labor	8,592	8,592	8,592	8,592	8,592	8,592
NSE	0	0	0	0	0	0
Total	9,422	9,422	9,424	9,424	9,424	9,424
FTE	6.4	6.4	6.4	6.4	6.4	6.4
Units	24	24	24	24	24	24

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Category: E. GAS TOOLS & EQUIPMENT
Workpaper: 005060

Summary for Category: E. GAS TOOLS & EQUIPMENT

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0
Non-Labor	273	822	822	822	822	822	822
NSE	0	0	0	0	0	0	0
Total	273	822	822	822	822	822	822
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

005060 GAS TOOLS & EQUIPMENT

Labor	0	0	0	0	0	0	0
Non-Labor	273	822	822	822	822	822	822
NSE	0	0	0	0	0	0	0
Total	273	822	822	822	822	822	822
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

**Beginning of Workpaper Group
005060 - GAS TOOLS & EQUIPMENT**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00506.0
Category: E. GAS TOOLS & EQUIPMENT
Category-Sub: 1. GAS TOOLS & EQUIPMENT
Workpaper Group: 005060 - GAS TOOLS & EQUIPMENT
Unit Measure: No feasible units

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	3-YR Average	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	3-YR Average	5,143	2,207	1,098	1,094	273	822	822	822	822	822	822
NSE	3-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		5,143	2,207	1,098	1,094	273	822	822	822	822	822	822
FTE	3-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	3-YR Average	0	0	0	0	0	0	0	0	0	0	0

Business Purpose:

Tools & Equipment (005060) provides funds for new tools and equipment required by field personnel in order to safely and efficiently install , operate, and maintain the gas distribution system as well as maintenance of the inventory of training equipment at the "Skills City" training facility at SDG&E, where gas operations activities are simulated.

Physical Description:

The costs described in this workpaper include costs to meet compliance obligations mandated by CPUC General Order 112-F, Part 143.4 (Operator Qualification). This regulation requires training and/or operation of new tools in the exact model/type as they will be used by employees in the field or in their job position. This work group is used to purchase copies of these new tools and install them for use in the Skills Training Facility . In addition, costs in this work group are used to acquire various tools and equipment used by gas crews, personnel in the field, and for construction and shop operations, as well as to purchase state-of-the-art tools for training purposes. Tools and equipment are replaced due to failure , age, advances in technology, and to improve employee safety and ergonomics. These tools and equipment are necessary for the economic and safe installation, operation, and maintenance of the gas distribution system.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00506.0
Category: E. GAS TOOLS & EQUIPMENT
Category-Sub: 1. GAS TOOLS & EQUIPMENT
Workpaper Group: 005060 - GAS TOOLS & EQUIPMENT
Unit Measure: No feasible units

Project Justification:

Tools age and/or become obsolete due to new technology, new construction methods requiring new tools, and new safety requirements. It is necessary to equip SDG&E's employees and trainers with safe and reliable tools and equipment. Costs in this work group include tools and equipment necessary to safely perform gas distribution work and training props at both Skills training and welding school facilities in compliance with CPUC General Order 112-F.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00506.0
Category: E. GAS TOOLS & EQUIPMENT
Category-Sub: 1. GAS TOOLS & EQUIPMENT
Workpaper Group: 005060 - GAS TOOLS & EQUIPMENT
Unit Measure: No feasible units

Forecast Methodology:

Labor - 3-YR Average

The forecast method developed for this cost category is a three-year average. This method is most appropriate because of the wide range of tooling needed for the current workforce, as well as the cost fluctuations of tools from year to year. The need for new tools and equipment is influenced by the age and condition of existing tools, advancements in technology, ergonomic considerations, and changes in company gas standards or procedures. Due to the total tool expense fluctuations from 2021-2025, a three-year average was used to best capture most recent cost fluctuations.

Non-Labor - 3-YR Average

See description above which applies to both Labor and Non-Labor.

NSE - 3-YR Average

N/A

Units - 3-YR Average

N/A: The variability and scope of each tool makes it infeasible to identify a single unit of measure.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00506.0
Category: E. GAS TOOLS & EQUIPMENT
Category-Sub: 1. GAS TOOLS & EQUIPMENT
Workpaper Group: 005060 - GAS TOOLS & EQUIPMENT
Unit Measure: No feasible units

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	822	822	822	822	822	822	0	0	0	0	0	0	822	822	822	822	822	822
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	822	822	822	822	822	822	0	0	0	0	0	0	822	822	822	822	822	822
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)
2026 Total	0	0	0	0	0.0	0
2027 Total	0	0	0	0	0.0	0
2028 Total	0	0	0	0	0.0	0
2029 Total	0	0	0	0	0.0	0
2030 Total	0	0	0	0	0.0	0
2031 Total	0	0	0	0	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00506.0
Category: E. GAS TOOLS & EQUIPMENT
Category-Sub: 1. GAS TOOLS & EQUIPMENT
Workpaper Group: 005060 - GAS TOOLS & EQUIPMENT
Unit Measure: No feasible units

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	34	6	4	0	0
Non-Labor	3,620	1,807	1,040	1,048	273
NSE	0	0	0	0	0
Total	3,655	1,812	1,044	1,048	273
FTE	0.2	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-34	-6	-4	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	-34	-6	-4	0	0
FTE	-0.2	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	3,620	1,807	1,040	1,048	273
NSE	0	0	0	0	0
Total	3,620	1,807	1,040	1,048	273
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00506.0
Category: E. GAS TOOLS & EQUIPMENT
Category-Sub: 1. GAS TOOLS & EQUIPMENT
Workpaper Group: 005060 - GAS TOOLS & EQUIPMENT
Unit Measure: No feasible units

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	1,523	401	59	46	0
NSE	0	0	0	0	0
Total	1,523	401	59	46	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	5,143	2,207	1,098	1,094	273
NSE	0	0	0	0	0
Total	5,143	2,207	1,098	1,094	273
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00506.0
Category: E. GAS TOOLS & EQUIPMENT
Category-Sub: 1. GAS TOOLS & EQUIPMENT
Workpaper Group: 005060 - GAS TOOLS & EQUIPMENT
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	-34	-6	-4	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	-34	-6	-4	0	0
FTE	-0.2	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	-34	0	0	-34	-0.2	0
Explanation:	Move all labor costs to G09020 (Local Engineering Pool - GD Pool) where these costs are tracked.					
2021 Total	-34	0	0	-34	-0.2	0
2022	-6	0	0	-6	0.0	0
Explanation:	Move all labor costs to G09020 (Local Engineering Pool - GD Pool) where these costs are tracked.					
2022 Total	-6	0	0	-6	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00506.0
Category: E. GAS TOOLS & EQUIPMENT
Category-Sub: 1. GAS TOOLS & EQUIPMENT
Workpaper Group: 005060 - GAS TOOLS & EQUIPMENT
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	-4	0	0	-4	0.0	0
Explanation: Move all labor costs to G09020 (Local Engineering Pool - GD Pool) where these costs are tracked.						
2023 Total	-4	0	0	-4	0.0	0
2024 Total	0	0	0	0	0.0	0
2025 Total	0	0	0	0	0.0	0

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 005060**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00506.0
Category: E. GAS TOOLS & EQUIPMENT
Category-Sub: 1. GAS TOOLS & EQUIPMENT
Workpaper Group: 005060 - GAS TOOLS & EQUIPMENT
Workpaper Detail: 005060.001 - Tools and Equipment - Base Forecast
Unit Measure: No feasible units

In-Service Date: Not Applicable

Description:

Tools and Equipment

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0
Non-Labor	822	822	822	822	822	822
NSE	0	0	0	0	0	0
Total	822	822	822	822	822	822
FTE	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Category: F. GAS CODE COMPLIANCE
Workpaper: 005070

Summary for Category: F. GAS CODE COMPLIANCE

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	806	834	835	836	836	836	836
Non-Labor	2,727	2,727	2,727	2,727	2,727	2,727	2,727
NSE	0	0	0	0	0	0	0
Total	3,533	3,561	3,562	3,563	3,563	3,563	3,563
FTE	5.1	5.1	5.1	5.1	5.1	5.1	5.1

Workpapers belonging to this Category:

005070 GAS CODE COMPLIANCE

Labor	806	834	835	836	836	836	836
Non-Labor	2,727	2,727	2,727	2,727	2,727	2,727	2,727
NSE	0	0	0	0	0	0	0
Total	3,533	3,561	3,562	3,563	3,563	3,563	3,563
FTE	5.1	5.1	5.1	5.1	5.1	5.1	5.1
Unit Measure: Projects							
Units	1,380	1,380	1,380	1,380	1,380	1,380	1,380

Note: Totals may include rounding differences.

**Beginning of Workpaper Group
005070 - GAS CODE COMPLIANCE**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00507.0
Category: F. GAS CODE COMPLIANCE
Category-Sub: 1. GAS CODE COMPLIANCE
Workpaper Group: 005070 - GAS CODE COMPLIANCE
Unit Measure: Projects

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Base YR Rec	236	215	407	937	806	834	835	836	836	836	836
Non-Labor	Base YR Rec	1,873	1,975	1,413	2,124	2,727	2,727	2,727	2,727	2,727	2,727	2,727
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	0	0
Total		2,109	2,191	1,820	3,061	3,533	3,561	3,562	3,563	3,563	3,563	3,563
FTE	Base YR Rec	1.5	0.1	2.5	6.7	5.1	5.1	5.1	5.1	5.1	5.1	5.1
Units	Base YR Rec	834	1,347	2,152	1,622	1,380	1,380	1,380	1,380	1,380	1,380	1,380

Business Purpose:

Code Compliance (0050700) is used to keep SDG&E's gas distribution system in compliance with State and Federal regulations (49 CFR §192 and CPUC General Order 112-F) for natural gas pipelines.

Physical Description:

The activities described in this workpaper include compliance obligations mandated by specific sections of Federal Regulation 49 CFR §192. Principal ongoing compliance issues involving the gas distribution system currently requiring funding under this work group are: 1. Labor for the Regulator Replacement Program for pre-1966 American Meter Type K-Regulators to be removed in compliance with 49 Code of Federal Regulations (CFR) § 192.197(b); 2. Labor and materials needed for the installation of the distribution system electronic pressure monitoring devices (EPM) in compliance with 49 CFR § 192.741(a)-(b); 3. Installation of isolation valves necessary for the safe operation of the gas distribution system in compliance with 49 CFR § 192.181 and 4) Repair or replacement of inoperable isolation valves necessary for the safe operation of the gas distribution system in compliance with 49 CFR § 192.181.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00507.0
Category: F. GAS CODE COMPLIANCE
Category-Sub: 1. GAS CODE COMPLIANCE
Workpaper Group: 005070 - GAS CODE COMPLIANCE
Unit Measure: Projects

Project Justification:

The work completed under this work group is required to support compliance with State and Federal regulations for natural gas pipelines.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00507.0
Category: F. GAS CODE COMPLIANCE
Category-Sub: 1. GAS CODE COMPLIANCE
Workpaper Group: 005070 - GAS CODE COMPLIANCE
Unit Measure: Projects

Forecast Methodology:

Labor - Base YR Rec

The forecast method developed for this cost category is the 2025 base year adjusted recorded. This method is most appropriate because it reflects current regulatory requirements, operational practices, and workload levels without being influenced by atypical events observed in prior years. Charges to this cost category also tend to fluctuate due to the unpredictability of the number of compliance related projects, installation of pipeline components for curtailment zone optimization resulting from system growth, routine pre-1966 K-Regulator removal rates, and optimization of electronic pressure monitor (EPM) coverage. A review of the historical data revealed the variability of these multiple types of work, which consist of different labor rates, tools, and materials, completed under this cost category. Year 2025 base year best reflects current regulatory requirements, operational practices, and workload levels. Additionally, changes in connection with the compensation modernization initiative have been made for the forecast period within this workgroup. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

Non-Labor - Base YR Rec

See description above which applies to both Labor and Non-Labor.

NSE - Base YR Rec

N/A

Units - Base YR Rec

of projects

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00507.0
Category: F. GAS CODE COMPLIANCE
Category-Sub: 1. GAS CODE COMPLIANCE
Workpaper Group: 005070 - GAS CODE COMPLIANCE
Unit Measure: Projects

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	806	806	806	806	806	806	28	29	30	30	30	30	834	835	836	836	836	836
NLbr	2,727	2,727	2,727	2,727	2,727	2,727	0	0	0	0	0	0	2,727	2,727	2,727	2,727	2,727	2,727
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,533	3,533	3,533	3,533	3,533	3,533	28	29	30	30	30	30	3,561	3,562	3,563	3,563	3,563	3,563
FTE	5.1	5.1	5.1	5.1	5.1	5.1	0.0	0.0	0.0	0.0	0.0	0.0	5.1	5.1	5.1	5.1	5.1	5.1
Units	1,380	1,380	1,380	1,380	1,380	1,380	0	0	0	0	0	0	1,380	1,380	1,380	1,380	1,380	1,380

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2026	28	0	0	28	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	28	0	0	28	0.0	0
2027	29	0	0	29	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	29	0	0	29	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00507.0
Category: F. GAS CODE COMPLIANCE
Category-Sub: 1. GAS CODE COMPLIANCE
Workpaper Group: 005070 - GAS CODE COMPLIANCE
Unit Measure: Projects

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2028	30	0	0	30	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	30	0	0	30	0.0	0
2029	30	0	0	30	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	30	0	0	30	0.0	0
2030	30	0	0	30	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	30	0	0	30	0.0	0
2031	30	0	0	30	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	30	0	0	30	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00507.0
Category: F. GAS CODE COMPLIANCE
Category-Sub: 1. GAS CODE COMPLIANCE
Workpaper Group: 005070 - GAS CODE COMPLIANCE
Unit Measure: Projects

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	850	1,383	338	819	703
Non-Labor	2,142	4,012	1,083	2,174	2,727
NSE	0	0	0	0	0
Total	2,992	5,395	1,421	2,993	3,431
FTE	0.1	10.3	2.2	6.0	4.4
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-706	-1,229	0	-29	0
Non-Labor	-824	-2,395	255	-140	0
NSE	0	0	0	0	0
Total	-1,530	-3,625	255	-169	0
FTE	1.2	-10.2	0.0	-0.2	0.0
Units	834	1,347	2,152	1,622	1,380
Recorded-Adjusted (Nominal \$)					
Labor	144	154	338	790	703
Non-Labor	1,318	1,617	1,338	2,035	2,727
NSE	0	0	0	0	0
Total	1,463	1,770	1,676	2,825	3,431
FTE	1.3	0.1	2.2	5.8	4.4
Units	834	1,347	2,152	1,622	1,380
Vacation & Sick (Nominal \$)					
Labor	22	22	47	107	103

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00507.0
Category: F. GAS CODE COMPLIANCE
Category-Sub: 1. GAS CODE COMPLIANCE
Workpaper Group: 005070 - GAS CODE COMPLIANCE
Unit Measure: Projects

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	22	22	47	107	103
FTE	0.2	0.0	0.3	0.9	0.7
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	70	39	22	39	0
Non-Labor	554	359	75	89	0
NSE	0	0	0	0	0
Total	624	398	97	129	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	236	215	407	937	806
Non-Labor	1,873	1,975	1,413	2,124	2,727
NSE	0	0	0	0	0
Total	2,109	2,191	1,820	3,061	3,533
FTE	1.5	0.1	2.5	6.7	5.1
Units	834	1,347	2,152	1,622	1,380

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00507.0
Category: F. GAS CODE COMPLIANCE
Category-Sub: 1. GAS CODE COMPLIANCE
Workpaper Group: 005070 - GAS CODE COMPLIANCE
Unit Measure: Projects

Summary of Adjustments to Recorded:

		In Nominal \$(000)				
	Years	2021	2022	2023	2024	2025
Labor		-706	-1,229	0	-29	0
Non-Labor		-824	-2,395	255	-140	0
NSE		0	0	0	0	0
	Total	-1,530	-3,625	255	-169	0
FTE		1.2	-10.2	0.0	-0.2	0.0
Units		834	1,347	2,152	1,622	1,380

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	834
Explanation:	Unit entry - C150 - Projects					
2021	-706	-824	0	-1,530	-5.9	0
Explanation:	To move Customer Meter Protection costs from GD Code Compliance CWP to Customer Meter Protection CWP.					
2021	0	0	0	0	7.1	0
Explanation:	Adjust FTEs consistent with labor dollars.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00507.0
Category: F. GAS CODE COMPLIANCE
Category-Sub: 1. GAS CODE COMPLIANCE
Workpaper Group: 005070 - GAS CODE COMPLIANCE
Unit Measure: Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
2021 Total	-706	-824	0	-1,530	1.2	834
2022	0	0	0	0	0.0	1,347
Explanation:	Unit entry - C150 - Projects					
2022	-1,229	-2,395	0	-3,625	-10.2	0
Explanation:	To move Customer Meter Protection costs from GD Code Compliance CWP to Customer Meter Protection CWP.					
2022 Total	-1,229	-2,395	0	-3,625	-10.2	1,347
2023	0	0	0	0	0.0	2,152
Explanation:	Unit entry - C150 - Projects					
2023	-0.156	255	0	255	0.0	0
Explanation:	To move Customer Meter Protection costs from GD Code Compliance CWP to Customer Meter Protection CWP.					
2023 Total	-0.156	255	0	255	0.0	2,152
2024	0	0	0	0	0.0	1,622
Explanation:	Unit entry - C150 - Projects					
2024	-29	-140	0	-169	-0.2	0
Explanation:	To move Customer Meter Protection costs from GD Code Compliance CWP to Customer Meter Protection CWP.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00507.0
Category: F. GAS CODE COMPLIANCE
Category-Sub: 1. GAS CODE COMPLIANCE
Workpaper Group: 005070 - GAS CODE COMPLIANCE
Unit Measure: Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
2024 Total	-29	-140	0	-169	-0.2	1,622
2025	0	0	0	0	0.0	1,380
Explanation: Unit entry - C150 - Projects						
2025 Total	0	0	0	0	0.0	1,380

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 005070**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00507.0
Category: F. GAS CODE COMPLIANCE
Category-Sub: 1. GAS CODE COMPLIANCE
Workpaper Group: 005070 - GAS CODE COMPLIANCE
Workpaper Detail: 005070.001 - Code Compliance - Base Capital
Unit Measure: Projects

In-Service Date: Not Applicable

Description:

Code Compliance - Base Capital

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	834	835	836	836	836	836
Non-Labor	2,727	2,727	2,727	2,727	2,727	2,727
NSE	0	0	0	0	0	0
Total	3,561	3,562	3,563	3,563	3,563	3,563
FTE	5.1	5.1	5.1	5.1	5.1	5.1
Units	1,380	1,380	1,380	1,380	1,380	1,380

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Category: G. LEAK REPAIR & RESTORATION
Workpaper: 005080

Summary for Category: G. LEAK REPAIR & RESTORATION

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	5,195	6,514	6,516	6,527	6,527	6,526	6,525
Non-Labor	8,838	8,728	8,728	8,728	8,728	8,728	8,728
NSE	0	0	0	0	0	0	0
Total	14,033	15,242	15,244	15,255	15,255	15,254	15,253
FTE	38.6	43.9	43.9	43.9	43.9	43.9	43.9

Workpapers belonging to this Category:

005080 LEAK REPAIR & RESTORATION

Labor	5,195	6,514	6,516	6,527	6,527	6,526	6,525
Non-Labor	8,838	8,728	8,728	8,728	8,728	8,728	8,728
NSE	0	0	0	0	0	0	0
Total	14,033	15,242	15,244	15,255	15,255	15,254	15,253
FTE	38.6	43.9	43.9	43.9	43.9	43.9	43.9
Unit Measure: Leaks Repaired							
Units	342	439	439	439	439	439	439

Note: Totals may include rounding differences.

Beginning of Workpaper Group
005080 - LEAK REPAIR & RESTORATION

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00508.0
Category: G. LEAK REPAIR & RESTORATION
Category-Sub: 1. LEAK REPAIR & RESTORATION
Workpaper Group: 005080 - LEAK REPAIR & RESTORATION
Unit Measure: Leaks Repaired

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	3-YR Average	6,460	8,529	6,773	6,909	5,195	6,514	6,516	6,527	6,527	6,526	6,525
Non-Labor	3-YR Average	8,978	9,004	6,901	10,445	8,838	8,728	8,728	8,728	8,728	8,728	8,728
NSE	3-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		15,438	17,533	13,674	17,353	14,033	15,242	15,244	15,255	15,255	15,254	15,253
FTE	3-YR Average	38.7	54.6	46.7	46.5	38.6	43.9	43.9	43.9	43.9	43.9	43.9
Units	3-YR Average	787	923	504	473	342	439	439	439	439	439	439

Business Purpose:

Expenditures in Leak Repair & Restoration (005080) support SDG&E's continued safe and reliable delivery of natural gas in compliance with State and Federal code requirements (49 CFR § 192.723 and CPUC General Order 112-F) for the repair of leaking gas piping.

Physical Description:

This work group provides for the replacement of deteriorated Gas Distribution system pipelines to maintain public safety and system reliability, as well as permanent repairs to pavement, sidewalks, and landscaping as needed. Expenditures in this work group range from minor pipe replacements to more complex projects. Most minor projects are completed in association with leak investigation and repair work. When the pipe condition is found to be hazardous, or the pipeline has conditions, such as a history of leaks, the field and/or technical staff determine replacement options.

Project Justification:

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00508.0
Category: G. LEAK REPAIR & RESTORATION
Category-Sub: 1. LEAK REPAIR & RESTORATION
Workpaper Group: 005080 - LEAK REPAIR & RESTORATION
Unit Measure: Leaks Repaired

In cost category 005080, project replacements are required in order to comply with State and Federal code requirements and for the safe and reliable delivery of natural gas through the gas distribution system.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00508.0
Category: G. LEAK REPAIR & RESTORATION
Category-Sub: 1. LEAK REPAIR & RESTORATION
Workpaper Group: 005080 - LEAK REPAIR & RESTORATION
Unit Measure: Leaks Repaired

Forecast Methodology:

Labor - 3-YR Average

The forecast method developed for this cost category is a three-year average. This method is most appropriate because, looking historically, it reflects current regulatory requirements, operational practices, and workload levels. In developing the leak repair forecast, historical labor and non-labor expenditures for 2021 through 2025 were evaluated. Several factors influence the level of spending on leak repair in a given year. These factors include government regulations, aging infrastructure, public safety concerns, municipal requirements, restoration requirements, material failure, and economic conditions. Capital leak repair work is inherently reactive, safety-driven, and non-optional, making the prior year's actual cost history the best indicator of future needs. In addition, this cost category does not contain activities that were included as part of SDG& E's SB 1371 compliance plan and there is no overlap in funding. Additionally, changes in connection with the compensation modernization initiative have been made for the forecast period within this workgroup. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

Non-Labor - 3-YR Average

See description above which applies to both Labor and Non-Labor.

NSE - 3-YR Average

N/A

Units - 3-YR Average

of leaks repaired

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00508.0
Category: G. LEAK REPAIR & RESTORATION
Category-Sub: 1. LEAK REPAIR & RESTORATION
Workpaper Group: 005080 - LEAK REPAIR & RESTORATION
Unit Measure: Leaks Repaired

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	6,292	6,292	6,292	6,292	6,292	6,292	222	224	235	235	234	233	6,514	6,516	6,527	6,527	6,526	6,525
NLbr	8,728	8,728	8,728	8,728	8,728	8,728	0	0	0	0	0	0	8,728	8,728	8,728	8,728	8,728	8,728
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	15,020	15,020	15,020	15,020	15,020	15,020	222	224	235	235	234	233	15,242	15,244	15,255	15,255	15,254	15,253
FTE	43.9	43.9	43.9	43.9	43.9	43.9	0.0	0.0	0.0	0.0	0.0	0.0	43.9	43.9	43.9	43.9	43.9	43.9
Units	439	439	439	439	439	439	0	0	0	0	0	0	439	439	439	439	439	439

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)
2026	222	0	0	222	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	222	0	0	222	0.0	0
2027	224	0	0	224	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	224	0	0	224	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00508.0
Category: G. LEAK REPAIR & RESTORATION
Category-Sub: 1. LEAK REPAIR & RESTORATION
Workpaper Group: 005080 - LEAK REPAIR & RESTORATION
Unit Measure: Leaks Repaired

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)
2028	235	0	0	235	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	235	0	0	235	0.0	0
2029	235	0	0	235	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	235	0	0	235	0.0	0
2030	234	0	0	234	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	234	0	0	234	0.0	0
2031	233	0	0	233	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	233	0	0	233	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00508.0
Category: G. LEAK REPAIR & RESTORATION
Category-Sub: 1. LEAK REPAIR & RESTORATION
Workpaper Group: 005080 - LEAK REPAIR & RESTORATION
Unit Measure: Leaks Repaired

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	3,849	5,778	5,484	5,764	4,485
Non-Labor	5,656	7,093	6,254	9,920	8,810
NSE	0	0	0	0	0
Total	9,505	12,871	11,739	15,684	13,295
FTE	0.0	44.3	39.2	39.8	32.7
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	103	314	146	63	46
Non-Labor	664	276	279	85	29
NSE	0	0	0	0	0
Total	767	590	425	148	75
FTE	33.0	2.6	1.2	0.5	0.4
Units	787	923	504	473	342
Recorded-Adjusted (Nominal \$)					
Labor	3,952	6,092	5,630	5,827	4,531
Non-Labor	6,320	7,369	6,533	10,005	8,838
NSE	0	0	0	0	0
Total	10,272	13,461	12,163	15,832	13,370
FTE	33.0	46.9	40.4	40.3	33.1
Units	787	923	504	473	342
Vacation & Sick (Nominal \$)					
Labor	595	888	782	791	663

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00508.0
Category: G. LEAK REPAIR & RESTORATION
Category-Sub: 1. LEAK REPAIR & RESTORATION
Workpaper Group: 005080 - LEAK REPAIR & RESTORATION
Unit Measure: Leaks Repaired

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	595	888	782	791	663
FTE	5.7	7.7	6.3	6.2	5.5
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	1,913	1,549	361	291	0
Non-Labor	2,658	1,635	368	440	0
NSE	0	0	0	0	0
Total	4,571	3,184	729	731	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	6,460	8,529	6,773	6,909	5,195
Non-Labor	8,978	9,004	6,901	10,445	8,838
NSE	0	0	0	0	0
Total	15,438	17,533	13,674	17,353	14,033
FTE	38.7	54.6	46.7	46.5	38.6
Units	787	923	504	473	342

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00508.0
Category: G. LEAK REPAIR & RESTORATION
Category-Sub: 1. LEAK REPAIR & RESTORATION
Workpaper Group: 005080 - LEAK REPAIR & RESTORATION
Unit Measure: Leaks Repaired

Summary of Adjustments to Recorded:

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	103	314	146	63	46
Non-Labor	664	276	279	85	29
NSE	0	0	0	0	0
Total	767	590	425	148	75
FTE	33.0	2.6	1.2	0.5	0.4
Units	787	923	504	473	342

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	787
Explanation:	Unit entry - C131 - Leaks Repaired					
2021	103	664	0	767	0.9	0
Explanation:	To move Capital Leak Repair costs from System Minor Relocations & Retirements Capital Work Plan (CWP) to Leak Repair & Restoration CWP.					
2021	0	0	0	0	32.1	0
Explanation:	Adjust FTEs consistent with labor dollars.					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00508.0
Category: G. LEAK REPAIR & RESTORATION
Category-Sub: 1. LEAK REPAIR & RESTORATION
Workpaper Group: 005080 - LEAK REPAIR & RESTORATION
Unit Measure: Leaks Repaired

Year	Labor	NLbr	NSE	Total	FTE	Units
2021 Total	103	664	0	767	33.0	787
2022	0	0	0	0	0.0	923
Explanation:	Unit entry - C131 - Leaks Repaired					
2022	314	276	0	590	2.6	0
Explanation:	To move Capital Leak Repair costs from System Minor Relocations & Retirements Capital Work Plan (CWP) to Leak Repair & Restoration CWP.					
2022 Total	314	276	0	590	2.6	923
2023	0	0	0	0	0.0	504
Explanation:	Unit entry - C131 - Leaks Repaired					
2023	146	279	0	425	1.2	0
Explanation:	To move Capital Leak Repair costs from System Minor Relocations & Retirements Capital Work Plan (CWP) to Leak Repair & Restoration CWP.					
2023 Total	146	279	0	425	1.2	504
2024	0	0	0	0	0.0	473
Explanation:	Unit entry - C131 - Leaks Repaired					

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00508.0
Category: G. LEAK REPAIR & RESTORATION
Category-Sub: 1. LEAK REPAIR & RESTORATION
Workpaper Group: 005080 - LEAK REPAIR & RESTORATION
Unit Measure: Leaks Repaired

Year	Labor	NLbr	NSE	Total	FTE	Units
2024	63	85	0	148	0.5	0
Explanation: To move Capital Leak Repair costs from System Minor Relocations & Retirements Capital Work Plan (CWP) to Leak Repair & Restoration CWP.						
2024 Total	63	85	0	148	0.5	473
2025	0	0	0	0	0.0	342
Explanation: Unit entry - C131 - Leaks Repaired						
2025	46	29	0	75	0.4	0
Explanation: To move Capital Leak Repair costs from System Minor Relocations & Retirements Capital Work Plan (CWP) to Leak Repair & Restoration CWP.						
2025 Total	46	29	0	75	0.4	342

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 005080**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00508.0
Category: G. LEAK REPAIR & RESTORATION
Category-Sub: 1. LEAK REPAIR & RESTORATION
Workpaper Group: 005080 - LEAK REPAIR & RESTORATION
Workpaper Detail: 005080.001 - Leak Repair & Restoration
Unit Measure: Leaks Repaired

In-Service Date: Not Applicable

Description:

Expenditures in cost category 005080 support SDG&E s continued delivery of safe and reliable natural gas service by ensuring compliance with state and federal code requirements for the replacement of gas distribution system piping due to system leaks.

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	6,514	6,516	6,527	6,527	6,526	6,525
Non-Labor	8,728	8,728	8,728	8,728	8,728	8,728
NSE	0	0	0	0	0	0
Total	15,242	15,244	15,255	15,255	15,254	15,253
FTE	43.9	43.9	43.9	43.9	43.9	43.9
Units	439	439	439	439	439	439

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Category: H. CATHODIC PROTECTION
Workpaper: VARIOUS

Summary for Category: H. CATHODIC PROTECTION

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	1,100	1,139	1,139	1,141	1,141	1,141	1,141
Non-Labor	9,078	9,078	9,078	9,078	9,078	9,078	9,078
NSE	0	0	0	0	0	0	0
Total	10,178	10,217	10,217	10,219	10,219	10,219	10,219
FTE	9.3	9.3	9.3	9.3	9.3	9.3	9.3

Workpapers belonging to this Category:

005090 CATHODIC PROTECTION

Labor	1,100	1,139	1,139	1,141	1,141	1,141	1,141
Non-Labor	9,078	9,078	9,078	9,078	9,078	9,078	9,078
NSE	0	0	0	0	0	0	0
Total	10,178	10,217	10,217	10,219	10,219	10,219	10,219
FTE	9.3	9.3	9.3	9.3	9.3	9.3	9.3
Unit Measure: Projects							
Units	105	105	105	105	105	105	105

Note: Totals may include rounding differences.

**Beginning of Workpaper Group
005090 - CATHODIC PROTECTION**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00509.0
Category: H. CATHODIC PROTECTION
Category-Sub: 1. CATHODIC PROTECTION
Workpaper Group: 005090 - CATHODIC PROTECTION
Unit Measure: Projects

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Base YR Rec	1,265	1,028	1,337	933	1,100	1,139	1,139	1,141	1,141	1,141	1,141
Non-Labor	Base YR Rec	9,148	5,873	5,843	6,680	9,078	9,078	9,078	9,078	9,078	9,078	9,078
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	0	0
Total		10,413	6,901	7,179	7,613	10,178	10,217	10,217	10,219	10,219	10,219	10,219
FTE	Base YR Rec	7.6	8.2	11.6	7.3	9.3	9.3	9.3	9.3	9.3	9.3	9.3
Units	Base YR Rec	78	70	83	50	105	105	105	105	105	105	105

Business Purpose:

Cathodic Protection (005090) provides funds to enhance SDG&E's compliance with code-mandated corrosion control requirements for the steel portion of the gas distribution system. Cathodic Protection (CP) system shorts and current interference often occur when SDG& E's pipeline components contact water lines or third-party grounding systems that draw current away, as well as near customer meter sets and risers due to improper grounding or contact with external objects, such as chains wrapped around Company pipeline/service equipment. These conditions reduce cathodic protection and accelerate anode depletion. To mitigate these issues, SDG&E is implementing system modifications, including insulating unions, new rectifiers and anode beds, additional test points, dedicated CP systems for high- and medium-pressure pipelines, and remediation of outdated protection on steel components. These improvements enhance troubleshooting and help maintain stable O&M expenses, even during unplanned failures.

Physical Description:

The activities described in this workpaper include compliance obligations mandated by 49 CFR §192 all of Subpart I (Requirements for Corrosion Control) and CPUC General Order 112-F. Corrosion on pipelines increases the potential for gas leaks and may reduce the useful lives of the

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00509.0
Category: H. CATHODIC PROTECTION
Category-Sub: 1. CATHODIC PROTECTION
Workpaper Group: 005090 - CATHODIC PROTECTION
Unit Measure: Projects

pipelines. Cathodic protection is one method for mitigating external corrosion on steel pipelines by imposing an electric current flow toward the surface of a pipeline. This work group funds the addition of new CP systems when unprotected steel "islands" are created , and for the general replacement or upgrade of existing CP systems. Installations include direct current rectifier stations, deep well anode beds, and a dedicated CP system which helps to maintain stable O&M expenses even during unplanned failures.

Project Justification:

Cathodic protection extends the life of the steel portion of the gas distribution system and is mandated by CPUC General Order 112-F and federal code 49 CFR 192, Subpart I. Each pipeline under cathodic protection must be tested to determine whether the CP meets the requirements of 49 CFR 192.463, External Corrosion Control: Cathodic Protection. Prompt remedial action is required to correct any deficiencies identified by monitoring. Results obtained from ongoing cathodic protection system monitoring drives the installation of new or upgraded CP systems .

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00509.0
Category: H. CATHODIC PROTECTION
Category-Sub: 1. CATHODIC PROTECTION
Workpaper Group: 005090 - CATHODIC PROTECTION
Unit Measure: Projects

Forecast Methodology:

Labor - Base YR Rec

When reviewing CP historical Capital expenses, year 2025 most closely approximates the expected cost for the future to keep the CP system healthy and O&M troubleshooting expenses stable. The frequency and amount of projects performed in this work category are the result of CP Abnormal Operating Conditions (AOCs) identified by inspections/reads which are driven by compliance requirement, the age of the CP system, the health of surrounding CP stations, soil conditions, and effective resolution of system shorts. Year 2025 base year best reflects current regulatory requirements, operational practices, and workload levels. Additionally, changes in connection with the compensation modernization initiative have been made for the forecast period within this workgroup. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

Non-Labor - Base YR Rec

See description above, which applies to both Labor and Non-Labor.

NSE - Base YR Rec

N/A

Units - Base YR Rec

of projects

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00509.0
Category: H. CATHODIC PROTECTION
Category-Sub: 1. CATHODIC PROTECTION
Workpaper Group: 005090 - CATHODIC PROTECTION
Unit Measure: Projects

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,100	1,100	1,100	1,100	1,100	1,100	39	39	41	41	41	41	1,139	1,139	1,141	1,141	1,141	1,141
NLbr	9,078	9,078	9,078	9,078	9,078	9,078	0	0	0	0	0	0	9,078	9,078	9,078	9,078	9,078	9,078
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	10,178	10,178	10,178	10,178	10,178	10,178	39	39	41	41	41	41	10,217	10,217	10,219	10,219	10,219	10,219
FTE	9.3	9.3	9.3	9.3	9.3	9.3	0.0	0.0	0.0	0.0	0.0	0.0	9.3	9.3	9.3	9.3	9.3	9.3
Units	105	105	105	105	105	105	0	0	0	0	0	0	105	105	105	105	105	105

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2026	39	0	0	39	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	39	0	0	39	0.0	0
2027	39	0	0	39	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	39	0	0	39	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00509.0
Category: H. CATHODIC PROTECTION
Category-Sub: 1. CATHODIC PROTECTION
Workpaper Group: 005090 - CATHODIC PROTECTION
Unit Measure: Projects

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2028	41	0	0	41	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	41	0	0	41	0.0	0
2029	41	0	0	41	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	41	0	0	41	0.0	0
2030	41	0	0	41	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	41	0	0	41	0.0	0
2031	41	0	0	41	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	41	0	0	41	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00509.0
Category: H. CATHODIC PROTECTION
Category-Sub: 1. CATHODIC PROTECTION
Workpaper Group: 005090 - CATHODIC PROTECTION
Unit Measure: Projects

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	774	734	1,111	787	960
Non-Labor	6,439	4,807	5,531	6,399	9,078
NSE	0	0	0	0	0
Total	7,213	5,541	6,642	7,186	10,038
FTE	0.0	7.0	10.0	6.3	8.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	6.5	0.0	0.0	0.0	0.0
Units	78	70	83	50	105
Recorded-Adjusted (Nominal \$)					
Labor	774	734	1,111	787	960
Non-Labor	6,439	4,807	5,531	6,399	9,078
NSE	0	0	0	0	0
Total	7,213	5,541	6,642	7,186	10,038
FTE	6.5	7.0	10.0	6.3	8.0
Units	78	70	83	50	105
Vacation & Sick (Nominal \$)					
Labor	117	107	154	107	141

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00509.0
Category: H. CATHODIC PROTECTION
Category-Sub: 1. CATHODIC PROTECTION
Workpaper Group: 005090 - CATHODIC PROTECTION
Unit Measure: Projects

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	117	107	154	107	141
FTE	1.1	1.2	1.6	1.0	1.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	375	187	71	39	0
Non-Labor	2,709	1,067	311	281	0
NSE	0	0	0	0	0
Total	3,083	1,253	383	321	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,265	1,028	1,337	933	1,100
Non-Labor	9,148	5,873	5,843	6,680	9,078
NSE	0	0	0	0	0
Total	10,413	6,901	7,179	7,613	10,178
FTE	7.6	8.2	11.6	7.3	9.3
Units	78	70	83	50	105

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00509.0
Category: H. CATHODIC PROTECTION
Category-Sub: 1. CATHODIC PROTECTION
Workpaper Group: 005090 - CATHODIC PROTECTION
Unit Measure: Projects

Summary of Adjustments to Recorded:

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	6.5	0.0	0.0	0.0	0.0
Units	78	70	83	50	105

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	78
Explanation:	Unit entry - C107 - Projects					
2021	0	0	0	0	6.5	0
Explanation:	Adjust FTEs consistent with labor dollars.					
2021 Total	0	0	0	0	6.5	78
2022	0	0	0	0	0.0	70

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00509.0
Category: H. CATHODIC PROTECTION
Category-Sub: 1. CATHODIC PROTECTION
Workpaper Group: 005090 - CATHODIC PROTECTION
Unit Measure: Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation: Unit entry - C107 - Projects						
2022 Total	0	0	0	0	0.0	70
2023	0	0	0	0	0.0	83
Explanation: Unit entry - C107 - Projects						
2023 Total	0	0	0	0	0.0	83
2024	0	0	0	0	0.0	50
Explanation: Unit entry - C107 - Projects						
2024 Total	0	0	0	0	0.0	50
2025	0	0	0	0	0.0	105
Explanation: Unit entry - C107 - Projects						
2025 Total	0	0	0	0	0.0	105

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 005090**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00509.0
Category: H. CATHODIC PROTECTION
Category-Sub: 1. CATHODIC PROTECTION
Workpaper Group: 005090 - CATHODIC PROTECTION
Workpaper Detail: 005090.001 - Cathodic Protection - Base Capital
Unit Measure: Projects

In-Service Date: Not Applicable

Description:

Cost Category 005090 provides funds to enhance and improve SDG&E's cathodic protection (CP) system. CP Equipment additions are required so that SDG&E meets code mandated corrosion control requirements for the steel portion of the gas distribution system.

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	1,139	1,139	1,141	1,141	1,141	1,141
Non-Labor	9,078	9,078	9,078	9,078	9,078	9,078
NSE	0	0	0	0	0	0
Total	10,217	10,217	10,219	10,219	10,219	10,219
FTE	9.3	9.3	9.3	9.3	9.3	9.3
Units	105	105	105	105	105	105

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Category: I. SYSTEM RELIABILITY & SAFETY
Workpaper: VARIOUS

Summary for Category: I. SYSTEM RELIABILITY & SAFETY

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	707	394	395	395	395	395	395
Non-Labor	2,957	3,358	3,358	3,358	3,358	3,358	3,358
NSE	0	0	0	0	0	0	0
Total	3,664	3,752	3,753	3,753	3,753	3,753	3,753
FTE	5.5	2.9	2.9	2.9	2.9	2.9	2.9

Workpapers belonging to this Category:

005100 SYSTEM RELIABILITY & SAFETY

Labor	707	394	395	395	395	395	395
Non-Labor	2,957	3,358	3,358	3,358	3,358	3,358	3,358
NSE	0	0	0	0	0	0	0
Total	3,664	3,752	3,753	3,753	3,753	3,753	3,753
FTE	5.5	2.9	2.9	2.9	2.9	2.9	2.9
Unit Measure: Projects							
Units	5	9	9	9	9	9	9

Note: Totals may include rounding differences.

Beginning of Workpaper Group
005100 - SYSTEM RELIABILITY & SAFETY

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00510.0
Category: I. SYSTEM RELIABILITY & SAFETY
Category-Sub: 1. SYSTEM RELIABILITY & SAFETY
Workpaper Group: 005100 - SYSTEM RELIABILITY & SAFETY
Unit Measure: Projects

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	3-YR Average	35	109	186	251	707	394	395	395	395	395	395
Non-Labor	3-YR Average	3,757	1,853	3,083	4,034	2,957	3,358	3,358	3,358	3,358	3,358	3,358
NSE	3-YR Average	0	0	0	0	0	0	0	0	0	0	0
Total		3,792	1,962	3,270	4,285	3,664	3,752	3,753	3,753	3,753	3,753	3,753
FTE	3-YR Average	0.2	0.7	1.4	1.9	5.5	2.9	2.9	2.9	2.9	2.9	2.9
Units	3-YR Average	7	3	19	4	5	9	9	9	9	9	9

Business Purpose:

System Reliability & Improvements (005100) provides funding for small capital projects or upgrades (not captured under other work groups) that improve safety, support required code compliance, and enhance gas system performance or reliability through the replacement of aging gas operating equipment.

Physical Description:

Projects completed under this work group typically involve required safety or reliability upgrades, as well as repairs or replacements to gas distribution facilities. These projects may include upgrades to distribution piping; pressure regulation or metering stations; valve stations; public-access CNG fueling stations; meter set assembly valve replacements; remote monitoring and instrumentation equipment; LNG facility upgrades; system capacity projects; or other safety-related mitigations to gas distribution infrastructure.

Project Justification:

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00510.0
Category: I. SYSTEM RELIABILITY & SAFETY
Category-Sub: 1. SYSTEM RELIABILITY & SAFETY
Workpaper Group: 005100 - SYSTEM RELIABILITY & SAFETY
Unit Measure: Projects

This work group provides the necessary capital to support the company's goals of maintaining safety, integrity, and reliability. Projects completed under this work group are justified based on mandated compliance with Federal and State safety codes consistent with CPUC General Order 58-A, CPUC General Order 112-F, numerous sections of DOT 49 CFR 192, and OSHA Section 1910 Subpart A.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00510.0
Category: I. SYSTEM RELIABILITY & SAFETY
Category-Sub: 1. SYSTEM RELIABILITY & SAFETY
Workpaper Group: 005100 - SYSTEM RELIABILITY & SAFETY
Unit Measure: Projects

Forecast Methodology:

Labor - 3-YR Average

The forecast method developed for this cost category is the three-year average. Expenditures in this area vary depending largely on the number and nature of improvements, upgrades or remediations identified, as well as planning, permitting, and scheduling requirements. A three-year average forecast best captures, historically, these work elements, including the more current volume of work while moderating the high and low spending in earlier years. Additionally, changes in connection with the compensation modernization initiative have been made for the forecast period within this workgroup. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

Non-Labor - 3-YR Average

See description above, which applies to both Labor and Non-Labor.

NSE - 3-YR Average

N/A

Units - 3-YR Average

of projects

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00510.0
Category: I. SYSTEM RELIABILITY & SAFETY
Category-Sub: 1. SYSTEM RELIABILITY & SAFETY
Workpaper Group: 005100 - SYSTEM RELIABILITY & SAFETY
Unit Measure: Projects

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	381	381	381	381	381	381	13	14	14	14	14	14	394	395	395	395	395	395
NLbr	3,358	3,358	3,358	3,358	3,358	3,358	0	0	0	0	0	0	3,358	3,358	3,358	3,358	3,358	3,358
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,739	3,739	3,739	3,739	3,739	3,739	13	14	14	14	14	14	3,752	3,753	3,753	3,753	3,753	3,753
FTE	2.9	2.9	2.9	2.9	2.9	2.9	0.0	0.0	0.0	0.0	0.0	0.0	2.9	2.9	2.9	2.9	2.9	2.9
Units	9	9	9	9	9	9	0	0	0	0	0	0	9	9	9	9	9	9

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)
2026	13	0	0	13	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	13	0	0	13	0.0	0
2027	14	0	0	14	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	14	0	0	14	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00510.0
Category: I. SYSTEM RELIABILITY & SAFETY
Category-Sub: 1. SYSTEM RELIABILITY & SAFETY
Workpaper Group: 005100 - SYSTEM RELIABILITY & SAFETY
Unit Measure: Projects

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)
2028	14	0	0	14	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	14	0	0	14	0.0	0
2029	14	0	0	14	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	14	0	0	14	0.0	0
2030	14	0	0	14	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	14	0	0	14	0.0	0
2031	14	0	0	14	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	14	0	0	14	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00510.0
Category: I. SYSTEM RELIABILITY & SAFETY
Category-Sub: 1. SYSTEM RELIABILITY & SAFETY
Workpaper Group: 005100 - SYSTEM RELIABILITY & SAFETY
Unit Measure: Projects

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	21	78	155	211	617
Non-Labor	2,645	1,517	2,919	3,864	2,957
NSE	0	0	0	0	0
Total	2,666	1,595	3,074	4,076	3,574
FTE	0.0	0.6	1.2	1.2	2.5
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.2	0.0	0.0	0.4	2.2
Units	7	3	19	4	5
Recorded-Adjusted (Nominal \$)					
Labor	21	78	155	211	617
Non-Labor	2,645	1,517	2,919	3,864	2,957
NSE	0	0	0	0	0
Total	2,666	1,595	3,074	4,076	3,574
FTE	0.2	0.6	1.2	1.6	4.7
Units	7	3	19	4	5
Vacation & Sick (Nominal \$)					
Labor	3	11	21	29	90

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00510.0
Category: I. SYSTEM RELIABILITY & SAFETY
Category-Sub: 1. SYSTEM RELIABILITY & SAFETY
Workpaper Group: 005100 - SYSTEM RELIABILITY & SAFETY
Unit Measure: Projects

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	3	11	21	29	90
FTE	0.0	0.1	0.2	0.3	0.8
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	10	20	10	11	0
Non-Labor	1,113	337	164	170	0
NSE	0	0	0	0	0
Total	1,123	356	174	180	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	35	109	186	251	707
Non-Labor	3,757	1,853	3,083	4,034	2,957
NSE	0	0	0	0	0
Total	3,792	1,962	3,270	4,285	3,664
FTE	0.2	0.7	1.4	1.9	5.5
Units	7	3	19	4	5

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00510.0
Category: I. SYSTEM RELIABILITY & SAFETY
Category-Sub: 1. SYSTEM RELIABILITY & SAFETY
Workpaper Group: 005100 - SYSTEM RELIABILITY & SAFETY
Unit Measure: Projects

Summary of Adjustments to Recorded:

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.2	0.0	0.0	0.4	2.2
Units	7	3	19	4	5

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	7
Explanation:	Unit entry - C124 - Projects					
2021	0	0	0	0	0.2	0
Explanation:	Adjust FTEs consistent with labor dollars.					
2021 Total	0	0	0	0	0.2	7
2022	0	0	0	0	0.0	3

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00510.0
Category: I. SYSTEM RELIABILITY & SAFETY
Category-Sub: 1. SYSTEM RELIABILITY & SAFETY
Workpaper Group: 005100 - SYSTEM RELIABILITY & SAFETY
Unit Measure: Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation: Unit entry - C124 - Projects						
2022 Total	0	0	0	0	0.0	3
2023	0	0	0	0	0.0	19
Explanation: Unit entry - C124 - Projects						
2023 Total	0	0	0	0	0.0	19
2024	0	0	0	0	0.0	4
Explanation: Unit entry - C124 - Projects						
2024	0	0	0	0	0.4	0
Explanation: Adjust FTEs consistent with labor dollars.						
2024 Total	0	0	0	0	0.4	4
2025	0	0	0	0	0.0	5
Explanation: Unit entry - C124 - Projects						
2025	0	0	0	0	2.2	0
Explanation: Adjust FTEs consistent with labor dollars.						
2025 Total	0	0	0	0	2.2	5

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 005100**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00510.0
Category: I. SYSTEM RELIABILITY & SAFETY
Category-Sub: 1. SYSTEM RELIABILITY & SAFETY
Workpaper Group: 005100 - SYSTEM RELIABILITY & SAFETY
Workpaper Detail: 005100.001 - System Reliability & Safety
Unit Measure: Projects

In-Service Date: Not Applicable

Description:

This cost category includes upgrades to distribution piping; pressure regulation or metering stations; valve stations; public-access CNG fueling stations; meter set assembly valve replacements; remote monitoring and instrumentation equipment; LNG facility upgrades; system capacity projects; or other safety-related mitigations to gas distribution infrastructure.

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	394	395	395	395	395	395
Non-Labor	3,358	3,358	3,358	3,358	3,358	3,358
NSE	0	0	0	0	0	0
Total	3,752	3,753	3,753	3,753	3,753	3,753
FTE	2.9	2.9	2.9	2.9	2.9	2.9
Units	9	9	9	9	9	9

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Category: J. UNDERPERFORMING MAINS & SERVICES
Workpaper: VARIOUS

Summary for Category: J. UNDERPERFORMING MAINS & SERVICES

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	1,219	1,299	1,300	1,302	1,302	1,302	1,302
Non-Labor	6,961	13,745	13,745	13,745	13,745	13,745	13,745
NSE	0	0	0	0	0	0	0
Total	8,180	15,044	15,045	15,047	15,047	15,047	15,047
FTE	11.4	10.6	10.6	10.6	10.6	10.6	10.6

Workpapers belonging to this Category:

005140 UNDERPERFORMING MAINS & SERVICES

Labor	1,219	1,299	1,300	1,302	1,302	1,302	1,302
Non-Labor	6,961	13,745	13,745	13,745	13,745	13,745	13,745
NSE	0	0	0	0	0	0	0
Total	8,180	15,044	15,045	15,047	15,047	15,047	15,047
FTE	11.4	10.6	10.6	10.6	10.6	10.6	10.6
Unit Measure: Feet Replaced							
Units *(000)	*10	*27	*27	*27	*27	*27	*27

Note: Totals may include rounding differences.

Beginning of Workpaper Group
005140 - UNDERPERFORMING MAINS & SERVICES

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00514.0
Category: J. UNDERPERFORMING MAINS & SERVICES
Category-Sub: 1. UNDERPERFORMING MAINS & SERVICES
Workpaper Group: 005140 - UNDERPERFORMING MAINS & SERVICES
Unit Measure: Feet Replaced

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Zero-Based	6,590	4,243	3,099	1,392	1,219	1,299	1,300	1,302	1,302	1,302	1,302
Non-Labor	Zero-Based	55,955	43,308	20,260	17,679	6,961	13,745	13,745	13,745	13,745	13,745	13,745
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		62,545	47,551	23,359	19,071	8,180	15,044	15,045	15,047	15,047	15,047	15,047
FTE	Zero-Based	39.3	36.1	28.3	12.8	11.4	10.6	10.6	10.6	10.6	10.6	10.6
Units *(000)	Zero-Based	*117	*138	*50	*49	*10	*27	*27	*27	*27	*27	*27

Business Purpose:

SDG&E's Underperforming Mains and Services program (a RAMP mitigation) addresses pipeline and component issues such as threaded steel pipe, pipe wrap disbondment affecting cathodic protection, and removal of obsolete pipeline components, including oil drip piping, Dresser mechanical couplings, closed valves between pressure zones, and pipe in vaults. Underperforming pipelines are identified through a risk-ranking process that considers factors such as leakage history, pipe age, operating pressure, cathodic protection performance, discontinued installation practices, known defects, and proximity to population density.

Physical Description:

Planned pipeline replacements under this methodology result in a prioritized list focused on removing pipes with recurring leak histories to reduce the highest public safety risks. Many vintage materials and construction practices, although considered best practice at the time, are now recognized as more prone to leakage and are therefore prioritized for replacement.

Project Justification:

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00514.0
Category: J. UNDERPERFORMING MAINS & SERVICES
Category-Sub: 1. UNDERPERFORMING MAINS & SERVICES
Workpaper Group: 005140 - UNDERPERFORMING MAINS & SERVICES
Unit Measure: Feet Replaced

This work category provides the necessary capital to support the company's goals of maintaining safety, integrity, and reliability of the gas system through the prioritization and removal of pipe segments in safety priority order. Removal of these pipelines complies with federal and state-mandated gas pipeline general maintenance requirements and addresses the potential safety risk to the public presented by gas pipeline leakage.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00514.0
Category: J. UNDERPERFORMING MAINS & SERVICES
Category-Sub: 1. UNDERPERFORMING MAINS & SERVICES
Workpaper Group: 005140 - UNDERPERFORMING MAINS & SERVICES
Unit Measure: Feet Replaced

Forecast Methodology:

Labor - Zero-Based

The Underperforming Main & Services forecast is developed using a zero based, risk informed methodology that leverages available system data, industry accepted risk indicators, and practical execution considerations, rather than historical spending. During this transitional period as Quantitative Risk Assessment capabilities continue to mature, the forecast prioritizes known higher risk asset classes based on established risk drivers. SDG&E plans to replace approximately five miles of early vintage steel pipeline annually, a pace that reasonably and effectively addresses higher risk pipeline populations while maintaining a stable, executable, and affordable program. Forecast costs are calculated by applying current unit costs to planned replacement footage, reflecting prevailing labor, material, and construction conditions and resulting in a transparent forecast aligned with anticipated work scope and current cost structures.

See supplemental workpaper, SDGE-04-CWP-SUP-005, for calculation details.

Non-Labor - Zero-Based

See description above, which applies to both Labor and Non-Labor.

NSE - Zero-Based

N/A

Units - Zero-Based

of feet replaced

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00514.0
Category: J. UNDERPERFORMING MAINS & SERVICES
Category-Sub: 1. UNDERPERFORMING MAINS & SERVICES
Workpaper Group: 005140 - UNDERPERFORMING MAINS & SERVICES
Unit Measure: Feet Replaced

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,255	1,255	1,255	1,255	1,255	1,255	44	45	47	47	47	47	1,299	1,300	1,302	1,302	1,302	1,302
NLbr	13,745	13,745	13,745	13,745	13,745	13,745	0	0	0	0	0	0	13,745	13,745	13,745	13,745	13,745	13,745
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	15,000	15,000	15,000	15,000	15,000	15,000	44	45	47	47	47	47	15,044	15,045	15,047	15,047	15,047	15,047
FTE	10.6	10.6	10.6	10.6	10.6	10.6	0.0	0.0	0.0	0.0	0.0	0.0	10.6	10.6	10.6	10.6	10.6	10.6
Units	27,778	27,778	27,778	27,778	27,778	27,778	0	0	0	0	0	0	27,778	27,778	27,778	27,778	27,778	27,778

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026	44	0	0	44	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	44	0	0	44	0.0	0
2027	45	0	0	45	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	45	0	0	45	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00514.0
Category: J. UNDERPERFORMING MAINS & SERVICES
Category-Sub: 1. UNDERPERFORMING MAINS & SERVICES
Workpaper Group: 005140 - UNDERPERFORMING MAINS & SERVICES
Unit Measure: Feet Replaced

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2028	47	0	0	47	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	47	0	0	47	0.0	0
2029	47	0	0	47	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	47	0	0	47	0.0	0
2030	47	0	0	47	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	47	0	0	47	0.0	0
2031	47	0	0	47	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	47	0	0	47	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00514.0
Category: J. UNDERPERFORMING MAINS & SERVICES
Category-Sub: 1. UNDERPERFORMING MAINS & SERVICES
Workpaper Group: 005140 - UNDERPERFORMING MAINS & SERVICES
Unit Measure: Feet Replaced

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	4,032	3,031	2,576	1,174	1,063
Non-Labor	39,387	35,443	19,180	16,934	6,961
NSE	0	0	0	0	0
Total	43,418	38,474	21,756	18,108	8,025
FTE	0.0	31.0	24.5	11.1	9.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	33.6	0.0	0.0	0.0	0.0
Units *(000)	*117	*138	*50	*49	*10
Recorded-Adjusted (Nominal \$)					
Labor	4,032	3,031	2,576	1,174	1,063
Non-Labor	39,387	35,443	19,180	16,934	6,961
NSE	0	0	0	0	0
Total	43,418	38,474	21,756	18,108	8,025
FTE	33.6	31.0	24.5	11.1	9.8
Units *(000)	*117	*138	*50	*49	*10
Vacation & Sick (Nominal \$)					
Labor	607	442	358	159	156

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00514.0
Category: J. UNDERPERFORMING MAINS & SERVICES
Category-Sub: 1. UNDERPERFORMING MAINS & SERVICES
Workpaper Group: 005140 - UNDERPERFORMING MAINS & SERVICES
Unit Measure: Feet Replaced

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	607	442	358	159	156
FTE	5.7	5.1	3.8	1.7	1.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	1,951	771	165	59	0
Non-Labor	16,568	7,865	1,080	744	0
NSE	0	0	0	0	0
Total	18,520	8,635	1,245	803	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	6,590	4,243	3,099	1,392	1,219
Non-Labor	55,955	43,308	20,260	17,679	6,961
NSE	0	0	0	0	0
Total	62,545	47,551	23,359	19,071	8,180
FTE	39.3	36.1	28.3	12.8	11.4
Units *(000)	*117	*138	*50	*49	*10

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00514.0
Category: J. UNDERPERFORMING MAINS & SERVICES
Category-Sub: 1. UNDERPERFORMING MAINS & SERVICES
Workpaper Group: 005140 - UNDERPERFORMING MAINS & SERVICES
Unit Measure: Feet Replaced

Summary of Adjustments to Recorded:

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	33.6	0.0	0.0	0.0	0.0
Units *(000)	*117	*138	*50	*49	*10

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	117,964
Explanation:	Unit entry - C007 - Feet Replaced					
2021	0	0	0	0	33.6	0
Explanation:	Adjust FTEs consistent with labor dollars.					
2021 Total	0	0	0	0	33.6	117,964
2022	0	0	0	0	0.0	138,626

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00514.0
Category: J. UNDERPERFORMING MAINS & SERVICES
Category-Sub: 1. UNDERPERFORMING MAINS & SERVICES
Workpaper Group: 005140 - UNDERPERFORMING MAINS & SERVICES
Unit Measure: Feet Replaced

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation: Unit entry - C007 - Feet Replaced						
2022 Total	0	0	0	0	0.0	138,626
2023	0	0	0	0	0.0	50,206
Explanation: Unit entry - C007 - Feet Replaced						
2023 Total	0	0	0	0	0.0	50,206
2024	0	0	0	0	0.0	49,128
Explanation: Unit entry - C007 - Feet Replaced						
2024 Total	0	0	0	0	0.0	49,128
2025	0	0	0	0	0.0	10,560
Explanation: Unit entry - C007 - Feet Replaced						
2025 Total	0	0	0	0	0.0	10,560

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 005140**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 00514.0
Category: J. UNDERPERFORMING MAINS & SERVICES
Category-Sub: 1. UNDERPERFORMING MAINS & SERVICES
Workpaper Group: 005140 - UNDERPERFORMING MAINS & SERVICES
Workpaper Detail: 005140.001 - Base Capital for Underperforming Mains and Services
Unit Measure: Feet Replaced

In-Service Date: Not Applicable

Description:

Base Capital for Underperforming Mains and Services

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	1,299	1,300	1,302	1,302	1,302	1,302
Non-Labor	13,745	13,745	13,745	13,745	13,745	13,745
NSE	0	0	0	0	0	0
Total	15,044	15,045	15,047	15,047	15,047	15,047
FTE	10.6	10.6	10.6	10.6	10.6	10.6
Units	27,778	27,778	27,778	27,778	27,778	27,778

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 005140

SDGE-04-CWP-SUP-005

San Diego Gas and Electric Company -- Gas Distribution -- Witness Tashonda Taylor

Supplemental Workpaper for Capital Cost Category Calculations

Forecast (Thousands of 2025\$)																
[A]	[B]	[C]	[D]	[E]	2026		2027		2028		2029		2030		2031	
					[F]	[G] [FxE]	[H]	[I] [HxE]	[J]	[K] [JxE]	[L]	[M] [LxE]	[N]	[O] [NxE]	[P]	[Q] [PxE]
Cost Category Detail:	RAMP Control	Activity	Unit	Unit Cost	Forecast Units	Forecast ¹	Forecast Units	Forecast ¹	Forecast Units	Forecast ¹	Forecast Units	Forecast ¹	Forecast Units	Forecast ¹	Forecast Units	Forecast ¹
005140	C007	Underperforming Mains & Services	# of Feet replaced	\$0.54	27,778	\$15,000	27,778	\$15,000	27,778	\$15,000	27,778	\$15,000	27,778	\$15,000	27,778	\$15,000
215750	N/A	Curb Valve Replacements	# of projects	\$69.12	51	\$3,500	51	\$3,500	51	\$3,500	51	\$3,500	51	\$3,500	51	\$3,500
225740	C175	Customer Meter Protection	# of locations protected	\$1.10	7,283	\$8,000	7,283	\$8,000	7,283	\$8,000	7,283	\$8,000	7,283	\$8,000	7,283	\$8,000

Note: Amounts include vacation and sick leave

¹ The variance between the direct costs found in workpapers and the supplemental workpapers supporting Ex. SDGE-04 are due to a system wide adjustment to reflect changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SDGE-20.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Category: K. CURB VALVE REPLACEMENTS
Workpaper: 215750

Summary for Category: K. CURB VALVE REPLACEMENTS

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	222	350	350	351	351	351	351
Non-Labor	2,192	3,162	3,162	3,162	3,162	3,162	3,162
NSE	0	0	0	0	0	0	0
Total	2,414	3,512	3,512	3,513	3,513	3,513	3,513
FTE	1.8	2.9	2.9	2.9	2.9	2.9	2.9

Workpapers belonging to this Category:

215750 CURB VALVE REPLACEMENTS

Labor	222	350	350	351	351	351	351
Non-Labor	2,192	3,162	3,162	3,162	3,162	3,162	3,162
NSE	0	0	0	0	0	0	0
Total	2,414	3,512	3,512	3,513	3,513	3,513	3,513
FTE	1.8	2.9	2.9	2.9	2.9	2.9	2.9
Unit Measure: Projects							
Units	45	51	51	51	51	51	51

Note: Totals may include rounding differences.

**Beginning of Workpaper Group
215750 - CURB VALVE REPLACEMENTS**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 21575.0
Category: K. CURB VALVE REPLACEMENTS
Category-Sub: 1. CURB VALVE REPLACEMENTS
Workpaper Group: 215750 - CURB VALVE REPLACEMENTS
Unit Measure: Projects

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Zero-Based	0	1	119	220	222	350	350	351	351	351	351
Non-Labor	Zero-Based	0	0	1,725	1,162	2,192	3,162	3,162	3,162	3,162	3,162	3,162
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		0	1	1,844	1,382	2,415	3,512	3,512	3,513	3,513	3,513	3,513
FTE	Zero-Based	0.0	0.0	1.0	1.8	1.8	2.9	2.9	2.9	2.9	2.9	2.9
Units	Zero-Based	0	0	25	17	45	51	51	51	51	51	51

Business Purpose:

The Curb Valve Replacement project will survey the gas system for installed curb valves , prioritize their replacement based on accessibility issues, and schedule the replacement of these valves with excess flow valves (EFVs).

Physical Description:

The activities described in this workpaper include compliance obligations mandated by 49 CFR §192.385 (Manual Service Line Shut- off Valve Installation). All newly installed or replaced service lines with installed meter capacity exceeding 1000 SCFH must have installed either a manual service line shut-off valve (a “curb” valve or other manually operated valve) or an excess flow valve (EFV). This project will survey the gas system for installed curb valves, prioritize their replacement based on inaccessibility issues, and schedule the replacement of these valves with EFVs.

Project Justification:

Prioritized Curb valves will be replaced with EFVs. Because EFVs are automated and do not require manual operation, the response time to shut off

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 21575.0
Category: K. CURB VALVE REPLACEMENTS
Category-Sub: 1. CURB VALVE REPLACEMENTS
Workpaper Group: 215750 - CURB VALVE REPLACEMENTS
Unit Measure: Projects

a curb valve is much longer than the auto-shut-off response time of an EFV. Additionally, EFVs are not subject to accessibility issues related to street and sidewalk locations. This will significantly mitigate risk to the public and the affected customer by decreasing the response time to shut down service to a customer, when required, due to damage to the service line from outside forces.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 21575.0
Category: K. CURB VALVE REPLACEMENTS
Category-Sub: 1. CURB VALVE REPLACEMENTS
Workpaper Group: 215750 - CURB VALVE REPLACEMENTS
Unit Measure: Projects

Forecast Methodology:

Labor - Zero-Based

The forecast method developed for this cost category is zero-based. This method is most appropriate because cost category 215750 is a newly created cost category designed for collecting expenses and forecasting costs associated with replacing curb meter valves with excess flow valves in the distribution pipeline system. Since work activity began only recently, there is no adjusted-recorded expense history. Therefore, a zero-based forecast methodology was selected for forecasting labor and non-labor expenses anticipated in the forecast years.

See supplemental workpaper, SDGE-04-CWP-SUP-005, for calculation details.

Non-Labor - Zero-Based

See description above, which applies to both Labor and Non-Labor.

NSE - Zero-Based

N/A

Units - Zero-Based

of projects

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 21575.0
Category: K. CURB VALVE REPLACEMENTS
Category-Sub: 1. CURB VALVE REPLACEMENTS
Workpaper Group: 215750 - CURB VALVE REPLACEMENTS
Unit Measure: Projects

Summary of Adjustments to Forecast:

In 2025 \$ (000)																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	338	338	338	338	338	338	12	12	13	13	13	13	350	350	351	351	351	351	
NLbr	3,162	3,162	3,162	3,162	3,162	3,162	0	0	0	0	0	0	3,162	3,162	3,162	3,162	3,162	3,162	
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	3,500	3,500	3,500	3,500	3,500	3,500	12	12	13	13	13	13	3,512	3,512	3,513	3,513	3,513	3,513	
FTE	2.9	2.9	2.9	2.9	2.9	2.9	0.0	0.0	0.0	0.0	0.0	0.0	2.9	2.9	2.9	2.9	2.9	2.9	
Units	51	51	51	51	51	51	0	0	0	0	0	0	51	51	51	51	51	51	

Forecast Adjustment Details:

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026	12	0	0	12	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	12	0	0	12	0.0	0
2027	12	0	0	12	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2027 Total	12	0	0	12	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 21575.0
Category: K. CURB VALVE REPLACEMENTS
Category-Sub: 1. CURB VALVE REPLACEMENTS
Workpaper Group: 215750 - CURB VALVE REPLACEMENTS
Unit Measure: Projects

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2028	13	0	0	13	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2028 Total	13	0	0	13	0.0	0
2029	13	0	0	13	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2029 Total	13	0	0	13	0.0	0
2030	13	0	0	13	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2030 Total	13	0	0	13	0.0	0
2031	13	0	0	13	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2031 Total	13	0	0	13	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 21575.0
Category: K. CURB VALVE REPLACEMENTS
Category-Sub: 1. CURB VALVE REPLACEMENTS
Workpaper Group: 215750 - CURB VALVE REPLACEMENTS
Unit Measure: Projects

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	1	99	185	194
Non-Labor	0	0	1,633	1,113	2,192
NSE	0	0	0	0	0
Total	0	1	1,732	1,299	2,386
FTE	0.0	0.0	0.9	1.6	1.5
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	25	17	45
Recorded-Adjusted (Nominal \$)					
Labor	0	1	99	185	194
Non-Labor	0	0	1,633	1,113	2,192
NSE	0	0	0	0	0
Total	0	1	1,732	1,299	2,386
FTE	0.0	0.0	0.9	1.6	1.5
Units	0	0	25	17	45
Vacation & Sick (Nominal \$)					
Labor	0	0	14	25	28

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 21575.0
Category: K. CURB VALVE REPLACEMENTS
Category-Sub: 1. CURB VALVE REPLACEMENTS
Workpaper Group: 215750 - CURB VALVE REPLACEMENTS
Unit Measure: Projects

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	14	25	28
FTE	0.0	0.0	0.1	0.2	0.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	6	9	0
Non-Labor	0	0	92	49	0
NSE	0	0	0	0	0
Total	0	0	98	58	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	1	119	220	222
Non-Labor	0	0	1,725	1,162	2,192
NSE	0	0	0	0	0
Total	0	1	1,844	1,382	2,415
FTE	0.0	0.0	1.0	1.8	1.8
Units	0	0	25	17	45

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 21575.0
Category: K. CURB VALVE REPLACEMENTS
Category-Sub: 1. CURB VALVE REPLACEMENTS
Workpaper Group: 215750 - CURB VALVE REPLACEMENTS
Unit Measure: Projects

Summary of Adjustments to Recorded:

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	25	17	45

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021 Total	0	0	0	0	0.0	0
2022 Total	0	0	0	0	0.0	0
2023	0	0	0	0	0.0	25
2023 Total	0	0	0	0	0.0	25

Explanation: Unit entry - Projects

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 21575.0
Category: K. CURB VALVE REPLACEMENTS
Category-Sub: 1. CURB VALVE REPLACEMENTS
Workpaper Group: 215750 - CURB VALVE REPLACEMENTS
Unit Measure: Projects

Year	Labor	NLbr	NSE	Total	FTE	Units
2024	0	0	0	0	0.0	17
Explanation: Unit entry - Projects						
2024 Total	0	0	0	0	0.0	17
2025	0	0	0	0	0.0	45
Explanation: Unit entry - Projects						
2025 Total	0	0	0	0	0.0	45

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 215750**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 21575.0
Category: K. CURB VALVE REPLACEMENTS
Category-Sub: 1. CURB VALVE REPLACEMENTS
Workpaper Group: 215750 - CURB VALVE REPLACEMENTS
Workpaper Detail: 215750.001 - Base Capital - Curb Valve Replacements
Unit Measure: Projects

In-Service Date: Not Applicable

Description:

This budget code provides for replacement of curb valves with excess flow valves (EFV).

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	350	350	351	351	351	351
Non-Labor	3,162	3,162	3,162	3,162	3,162	3,162
NSE	0	0	0	0	0	0
Total	3,512	3,512	3,513	3,513	3,513	3,513
FTE	2.9	2.9	2.9	2.9	2.9	2.9
Units	51	51	51	51	51	51

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 215750

SDGE-04-CWP-SUP-005

San Diego Gas and Electric Company -- Gas Distribution -- Witness Tashonda Taylor

Supplemental Workpaper for Capital Cost Category Calculations

Forecast (Thousands of 2025\$)																
[A]	[B]	[C]	[D]	[E]	2026		2027		2028		2029		2030		2031	
					[F]	[G] [FxE]	[H]	[I] [HxE]	[J]	[K] [JxE]	[L]	[M] [LxE]	[N]	[O] [NxE]	[P]	[Q] [PxE]
Cost Category Detail:	RAMP Control	Activity	Unit	Unit Cost	Forecast Units	Forecast ¹	Forecast Units	Forecast ¹	Forecast Units	Forecast ¹	Forecast Units	Forecast ¹	Forecast Units	Forecast ¹	Forecast Units	Forecast ¹
005140	C007	Underperforming Mains & Services	# of Feet replaced	\$0.54	27,778	\$15,000	27,778	\$15,000	27,778	\$15,000	27,778	\$15,000	27,778	\$15,000	27,778	\$15,000
215750	N/A	Curb Valve Replacements	# of projects	\$69.12	51	\$3,500	51	\$3,500	51	\$3,500	51	\$3,500	51	\$3,500	51	\$3,500
225740	C175	Customer Meter Protection	# of locations protected	\$1.10	7,283	\$8,000	7,283	\$8,000	7,283	\$8,000	7,283	\$8,000	7,283	\$8,000	7,283	\$8,000

Note: Amounts include vacation and sick leave

¹ The variance between the direct costs found in workpapers and the supplemental workpapers supporting Ex. SDGE-04 are due to a system wide adjustment to reflect changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SDGE-20.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Category: L. CUSTOMER METER PROTECTION
Workpaper: 225740

Summary for Category: L. CUSTOMER METER PROTECTION

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	1,349	1,469	1,469	1,469	1,469	1,469	1,469
Non-Labor	1,121	6,531	6,531	6,531	6,531	6,531	6,531
NSE	0	0	0	0	0	0	0
Total	2,470	8,000	8,000	8,000	8,000	8,000	8,000
FTE	9.9	10.8	10.8	10.8	10.8	10.8	10.8

Workpapers belonging to this Category:

225740 CUSTOMER METER PROTECTION

Labor	1,349	1,469	1,469	1,469	1,469	1,469	1,469
Non-Labor	1,121	6,531	6,531	6,531	6,531	6,531	6,531
NSE	0	0	0	0	0	0	0
Total	2,470	8,000	8,000	8,000	8,000	8,000	8,000
FTE	9.9	10.8	10.8	10.8	10.8	10.8	10.8
Unit Measure: Locations protected							
Units	2,500	7,283	7,283	7,283	7,283	7,283	7,283

Note: Totals may include rounding differences.

Beginning of Workpaper Group
225740 - CUSTOMER METER PROTECTION

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 22574.0
Category: L. CUSTOMER METER PROTECTION
Category-Sub: 1. CUSTOMER METER PROTECTION
Workpaper Group: 225740 - CUSTOMER METER PROTECTION
Unit Measure: Locations protected

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Zero-Based	1,154	1,721	1,117	911	1,349	1,469	1,469	1,469	1,469	1,469	1,469
Non-Labor	Zero-Based	1,170	2,927	1,029	1,735	1,121	6,531	6,531	6,531	6,531	6,531	6,531
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		2,324	4,648	2,146	2,646	2,470	8,000	8,000	8,000	8,000	8,000	8,000
FTE	Zero-Based	6.9	11.9	8.6	6.2	9.9	10.8	10.8	10.8	10.8	10.8	10.8
Units	Zero-Based	973	1,840	1,514	2,908	2,500	7,283	7,283	7,283	7,283	7,283	7,283

Business Purpose:

This all RAMP workpaper was presented in RAMP as Residential Meter Protection. In this GRC, the name was changed to Customer Meter Protection (CMP) to better capture the program of protection of all gas meters, not just residential gas meters. CMP supports compliance with 49 C.F.R. §192.353(a) and CPUC General Order 112-F by preventing potential vehicular damage to above-ground distribution facilities at residential properties.

Physical Description:

The activities described in this workpaper include compliance obligations mandated by 49 CFR §192.353(a) (Customer Meters and Regulators: Location), and CPUC General Order 112-F. This mitigation minimizes the potential for vehicular damage to above-ground gas equipment (e.g., MSA) by placing various physical devices or barriers to mitigate damage in the event of a potential collision. Barriers are intended to be visual, not structural, deterrents and are not designed or capable of stopping all vehicular traffic (especially large vehicles).

Project Justification:

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 22574.0
Category: L. CUSTOMER METER PROTECTION
Category-Sub: 1. CUSTOMER METER PROTECTION
Workpaper Group: 225740 - CUSTOMER METER PROTECTION
Unit Measure: Locations protected

The Customer Meter Protection program addresses compliance with 49 C.F.R. § 192.353(a) and CPUC General Order 112-F, which require operators to protect above-ground gas facilities from vehicular damage. The program anticipates mitigation at approximately 19,000 locations over a 20-year period, based on identified threats of low-frequency but high-consequence events as emphasized by PHMSA.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 22574.0
Category: L. CUSTOMER METER PROTECTION
Category-Sub: 1. CUSTOMER METER PROTECTION
Workpaper Group: 225740 - CUSTOMER METER PROTECTION
Unit Measure: Locations protected

Forecast Methodology:

Labor - Zero-Based

The forecast method developed for this cost category is zero-based. This method is most appropriate because it is a newly created work group for collecting both labor and non-labor expenses, as well as forecasting costs for installing barricades to protect customer meters from vehicular damage. Zero-based forecasting is superior to historical trend methods for this cost category because it accounts for program-specific goals, regulatory requirements, and risk-based prioritization, all of which drive variability in this category.

See supplemental workpaper, SDGE-04-CWP-SUP-005, for calculation details.

Non-Labor - Zero-Based

See description above, which applies to both Labor and Non-Labor.

NSE - Zero-Based

N/A

Units - Zero-Based

of locations protected

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 22574.0
Category: L. CUSTOMER METER PROTECTION
Category-Sub: 1. CUSTOMER METER PROTECTION
Workpaper Group: 225740 - CUSTOMER METER PROTECTION
Unit Measure: Locations protected

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,469	1,469	1,469	1,469	1,469	1,469	0	0	0	0	0	0	1,469	1,469	1,469	1,469	1,469	1,469
NLbr	6,531	6,531	6,531	6,531	6,531	6,531	0	0	0	0	0	0	6,531	6,531	6,531	6,531	6,531	6,531
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	8,000	8,000	8,000	8,000	8,000	8,000	0	0	0	0	0	0	8,000	8,000	8,000	8,000	8,000	8,000
FTE	10.8	10.8	10.8	10.8	10.8	10.8	0.0	0.0	0.0	0.0	0.0	0.0	10.8	10.8	10.8	10.8	10.8	10.8
Units	7,283	7,283	7,283	7,283	7,283	7,283	0	0	0	0	0	0	7,283	7,283	7,283	7,283	7,283	7,283

Forecast Adjustment Details

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026 Total	0	0	0	0	0.0	0
2027 Total	0	0	0	0	0.0	0
2028 Total	0	0	0	0	0.0	0
2029 Total	0	0	0	0	0.0	0
2030 Total	0	0	0	0	0.0	0
2031 Total	0	0	0	0	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 22574.0
Category: L. CUSTOMER METER PROTECTION
Category-Sub: 1. CUSTOMER METER PROTECTION
Workpaper Group: 225740 - CUSTOMER METER PROTECTION
Unit Measure: Locations protected

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	928	740	1,177
Non-Labor	0	0	1,230	1,522	1,121
NSE	0	0	0	0	0
Total	0	0	2,158	2,262	2,298
FTE	0.0	0.0	7.4	5.2	8.5
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	706	1,229	0	29	0
Non-Labor	824	2,395	-255	140	0
NSE	0	0	0	0	0
Total	1,530	3,625	-255	169	0
FTE	5.9	10.2	0.0	0.2	0.0
Units	973	1,840	1,514	2,908	2,500
Recorded-Adjusted (Nominal \$)					
Labor	706	1,229	929	768	1,177
Non-Labor	824	2,395	974	1,662	1,121
NSE	0	0	0	0	0
Total	1,530	3,625	1,903	2,430	2,298
FTE	5.9	10.2	7.4	5.4	8.5
Units	973	1,840	1,514	2,908	2,500
Vacation & Sick (Nominal \$)					
Labor	106	179	129	104	172

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 22574.0
Category: L. CUSTOMER METER PROTECTION
Category-Sub: 1. CUSTOMER METER PROTECTION
Workpaper Group: 225740 - CUSTOMER METER PROTECTION
Unit Measure: Locations protected

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	106	179	129	104	172
FTE	1.0	1.7	1.2	0.8	1.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	342	313	60	38	0
Non-Labor	347	532	55	73	0
NSE	0	0	0	0	0
Total	688	844	114	111	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,154	1,721	1,117	911	1,349
Non-Labor	1,170	2,927	1,029	1,735	1,121
NSE	0	0	0	0	0
Total	2,324	4,648	2,146	2,646	2,470
FTE	6.9	11.9	8.6	6.2	9.9
Units	973	1,840	1,514	2,908	2,500

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 22574.0
Category: L. CUSTOMER METER PROTECTION
Category-Sub: 1. CUSTOMER METER PROTECTION
Workpaper Group: 225740 - CUSTOMER METER PROTECTION
Unit Measure: Locations protected

Summary of Adjustments to Recorded:

		In Nominal \$(000)				
	Years	2021	2022	2023	2024	2025
Labor		706	1,229	0	29	0
Non-Labor		824	2,395	-255	140	0
NSE		0	0	0	0	0
	Total	1,530	3,625	-255	169	0
FTE		5.9	10.2	0.0	0.2	0.0
Units		973	1,840	1,514	2,908	2,500

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	973
Explanation:	Unit entry - C175 - Locations Protected					
2021	706	824	0	1,530	5.9	0
Explanation:	To move Customer Meter Protection costs from GD Code Compliance CWP to Customer Meter Protection CWP.					
2021 Total	706	824	0	1,530	5.9	973
2022	0	0	0	0	0.0	1,840

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 22574.0
Category: L. CUSTOMER METER PROTECTION
Category-Sub: 1. CUSTOMER METER PROTECTION
Workpaper Group: 225740 - CUSTOMER METER PROTECTION
Unit Measure: Locations protected

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation: Unit entry - C175 - Locations Protected						
2022	1,229	2,395	0	3,625	10.2	0
Explanation: To move Customer Meter Protection costs from GD Code Compliance CWP to Customer Meter Protection CWP.						
2022 Total	1,229	2,395	0	3,625	10.2	1,840
2023	0	0	0	0	0.0	1,514
Explanation: Unit entry - C175 - Locations Protected						
2023	0.156	-255	0	-255	0.0	0
Explanation: To move Customer Meter Protection costs from GD Code Compliance CWP to Customer Meter Protection CWP.						
2023 Total	0.156	-255	0	-255	0.0	1,514
2024	0	0	0	0	0.0	2,908
Explanation: Unit entry - C175 - Locations Protected						
2024	29	140	0	169	0.2	0
Explanation: To move Customer Meter Protection costs from GD Code Compliance CWP to Customer Meter Protection CWP.						
2024 Total	29	140	0	169	0.2	2,908
2025	0	0	0	0	0.0	2,500

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 22574.0
Category: L. CUSTOMER METER PROTECTION
Category-Sub: 1. CUSTOMER METER PROTECTION
Workpaper Group: 225740 - CUSTOMER METER PROTECTION
Unit Measure: Locations protected

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation: Unit entry - C175 - Locations Protected						
2025 Total	0	0	0	0	0.0	2,500

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group 225740**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: 22574.0
Category: L. CUSTOMER METER PROTECTION
Category-Sub: 1. CUSTOMER METER PROTECTION
Workpaper Group: 225740 - CUSTOMER METER PROTECTION
Workpaper Detail: 225740.001 - Base Capital for Meter Protection
Unit Measure: Locations protected

In-Service Date: Not Applicable

Description:

This BC provides cost expenditures for Base Capital for Gas Customer Meter Protection

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	1,469	1,469	1,469	1,469	1,469	1,469
Non-Labor	6,531	6,531	6,531	6,531	6,531	6,531
NSE	0	0	0	0	0	0
Total	8,000	8,000	8,000	8,000	8,000	8,000
FTE	10.8	10.8	10.8	10.8	10.8	10.8
Units	7,283	7,283	7,283	7,283	7,283	7,283

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group 225740

SDGE-04-CWP-SUP-005

San Diego Gas and Electric Company -- Gas Distribution -- Witness Tashonda Taylor

Supplemental Workpaper for Capital Cost Category Calculations

Forecast (Thousands of 2025\$)																
[A]	[B]	[C]	[D]	[E]	2026		2027		2028		2029		2030		2031	
					[F]	[G] [FxE]	[H]	[I] [HxE]	[J]	[K] [JxE]	[L]	[M] [LxE]	[N]	[O] [NxE]	[P]	[Q] [PxE]
Cost Category Detail:	RAMP Control	Activity	Unit	Unit Cost	Forecast Units	Forecast ¹	Forecast Units	Forecast ¹	Forecast Units	Forecast ¹	Forecast Units	Forecast ¹	Forecast Units	Forecast ¹	Forecast Units	Forecast ¹
005140	C007	Underperforming Mains & Services	# of Feet replaced	\$0.54	27,778	\$15,000	27,778	\$15,000	27,778	\$15,000	27,778	\$15,000	27,778	\$15,000	27,778	\$15,000
215750	N/A	Curb Valve Replacements	# of projects	\$69.12	51	\$3,500	51	\$3,500	51	\$3,500	51	\$3,500	51	\$3,500	51	\$3,500
225740	C175	Customer Meter Protection	# of locations protected	\$1.10	7,283	\$8,000	7,283	\$8,000	7,283	\$8,000	7,283	\$8,000	7,283	\$8,000	7,283	\$8,000

Note: Amounts include vacation and sick leave

¹ The variance between the direct costs found in workpapers and the supplemental workpapers supporting Ex. SDGE-04 are due to a system wide adjustment to reflect changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SDGE-20.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Category: M. DIMP EXECUTION
Workpaper: VARIOUS

Summary for Category: M. DIMP EXECUTION

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	589	573	920	611	611	611	611
Non-Labor	27,414	15,427	24,753	27,414	27,414	27,414	27,414
NSE	0	0	0	0	0	0	0
Total	28,003	16,000	25,673	28,025	28,025	28,025	28,025
FTE	5.0	4.7	7.5	5.0	5.0	5.0	5.0

Workpapers belonging to this Category:

D95460 DIMP Execution

Labor	589	573	920	611	611	611	611
Non-Labor	27,414	15,427	24,753	27,414	27,414	27,414	27,414
NSE	0	0	0	0	0	0	0
Total	28,003	16,000	25,673	28,025	28,025	28,025	28,025
FTE	5.0	4.7	7.5	5.0	5.0	5.0	5.0
Unit Measure: Miles replaced - Plastic							
Units	11	8	16	17	17	17	17

Note: Totals may include rounding differences.

**Beginning of Workpaper Group
D95460 - DIMP Execution**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: D9546.0
Category: M. DIMP EXECUTION
Category-Sub: 1. DIMP EXECUTION
Workpaper Group: D95460 - DIMP Execution
Unit Measure: Miles replaced - Plastic

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Base YR Rec	1,259	2,481	2,594	3,672	589	573	920	611	611	611	611
Non-Labor	Base YR Rec	81,510	80,230	79,436	82,323	27,414	15,427	24,753	27,414	27,414	27,414	27,414
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	0	0
Total		82,769	82,711	82,030	85,995	28,002	16,000	25,673	28,025	28,025	28,025	28,025
FTE	Base YR Rec	7.5	20.2	21.5	33.9	5.0	4.7	7.5	5.0	5.0	5.0	5.0
Units	Base YR Rec	52	55	56	58	11	8	16	17	17	17	17

Business Purpose:

The DIMP (Distribution Integrity Management Program) is a federally mandated program developed and implemented in compliance with 49 CFR (Code of Federal Regulations) Part 192, Subpart P. The activities in this workpaper pertain to the execution of the PAARs (Projects/Programs and Activities to Address Risk).

Physical Description:

Replacement or installation of Distribution assets in support of the DIMP PAARs (Projects/Programs and Activities to Address Risk), such as pipe replacement under DREAMS (Distribution Risk Evaluation & Monitoring System) and remediation of cathodic protection areas that are out of tolerance.

Project Justification:

Remediation and other activities as presented in this workpaper are executed in compliance with 49 CFR Part 192, Subpart P, and are necessary to

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: D9546.0
Category: M. DIMP EXECUTION
Category-Sub: 1. DIMP EXECUTION
Workpaper Group: D95460 - DIMP Execution
Unit Measure: Miles replaced - Plastic

mitigate risks on and maintain the integrity of the SDG&E Distribution system.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: D9546.0
Category: M. DIMP EXECUTION
Category-Sub: 1. DIMP EXECUTION
Workpaper Group: D95460 - DIMP Execution
Unit Measure: Miles replaced - Plastic

Forecast Methodology:

Labor - Base YR Rec

The forecast method developed for this cost category is 2025 base year adjusted recorded. This method is most appropriate because DIMP is a continuously evolving, risk-driven program, and the base year most accurately reflects the average level and cost for activities required to execute PAARs. The base year is particularly representative because it captures the most recent year in which updated, segment-specific Quantitative Risk Assessment (QRA) results were applied to inform DREAMS project selection and pacing. The DREAMS is the primary cost driver for DIMP Project Execution and is forecasted on an average cost-per-mile basis. The forecasts for 2026 and 2027 have been adjusted to reflect the planned pipeline replacement mileage for those years and to align with the pipeline replacement scope and funding levels adopted in the 2024 GRC.

Additionally, changes in connection with the compensation modernization initiative have been made for the forecast period within this workgroup. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.

Non-Labor - Base YR Rec

See description above, which applies to both Labor and Non-Labor.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Costs in this workpaper consist of PAARs. The costs are primarily driven by the DREAMS program; therefore, the units are representative of the replacement mileage of non-state-of-the-art pipes.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: D9546.0
Category: M. DIMP EXECUTION
Category-Sub: 1. DIMP EXECUTION
Workpaper Group: D95460 - DIMP Execution
Unit Measure: Miles replaced - Plastic

Summary of Adjustments to Forecast:

In 2025 \$ (000)																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	589	589	589	589	589	589	-16	331	22	22	22	22	573	920	611	611	611	611	
NLbr	27,414	27,414	27,414	27,414	27,414	27,414	-11,987	-2,661	0	0	0	0	15,427	24,753	27,414	27,414	27,414	27,414	
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	28,003	28,003	28,003	28,003	28,003	28,003	-12,003	-2,330	22	22	22	22	16,000	25,673	28,025	28,025	28,025	28,025	
FTE	5.0	5.0	5.0	5.0	5.0	5.0	-0.3	2.5	0.0	0.0	0.0	0.0	4.7	7.5	5.0	5.0	5.0	5.0	
Units	11	11	11	11	11	11	-3	5	6	6	6	6	8	16	17	17	17	17	

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2026	-36	-11,987	0	-12,023	-0.3	-3
Explanation:	This adjustment captures the decrease in costs from the base year recorded based on forecasted SDG& E DIMP activities. Costs are driven by units and per-unit costs. The primary driver for the decrease in 2026 is due to adjustments in the mileage for non-state-of-the-art pipe replacements to align with what was authorized for the 2024 GRC.					
2026	20	0	0	20	0.0	0
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.					
2026 Total	-16	-11,987	0	-12,003	-0.3	-3
2027	299	-2,661	0	-2,362	2.5	5

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: D9546.0
Category: M. DIMP EXECUTION
Category-Sub: 1. DIMP EXECUTION
Workpaper Group: D95460 - DIMP Execution
Unit Measure: Miles replaced - Plastic

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
Explanation: This adjustment captures the decrease in costs from the base year recorded based on forecasted SDG&E DIMP activities. Costs are driven by units and per-unit costs. The primary driver for the decrease in 2027 is due to adjustments in the mileage for non-state-of-the-art pipe replacements to align with what was authorized for the 2024 GRC.						
2027	32	0	0	32	0.0	0
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	331	-2,661	0	-2,330	2.5	5
2028	0	0	0	0	0.0	6
Explanation: Adjust units to align with the forecasted costs.						
2028	22	0	0	22	0.0	0
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	22	0	0	22	0.0	6
2029	0	0	0	0	0.0	6
Explanation: Adjust units to align with the forecasted costs.						
2029	22	0	0	22	0.0	0
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	22	0	0	22	0.0	6
2030	0	0	0	0	0.0	6
Explanation: Adjust units to align with the forecasted costs.						

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: D9546.0
Category: M. DIMP EXECUTION
Category-Sub: 1. DIMP EXECUTION
Workpaper Group: D95460 - DIMP Execution
Unit Measure: Miles replaced - Plastic

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2030	22	0	0	22	0.0	0
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	22	0	0	22	0.0	6
2031	0	0	0	0	0.0	6
Explanation: Adjust units to align with the forecasted costs.						
2031	22	0	0	22	0.0	0
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	22	0	0	22	0.0	6

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: D9546.0
Category: M. DIMP EXECUTION
Category-Sub: 1. DIMP EXECUTION
Workpaper Group: D95460 - DIMP Execution
Unit Measure: Miles replaced - Plastic

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	770	1,772	2,156	3,097	514
Non-Labor	57,375	65,660	75,202	78,858	27,414
NSE	0	0	0	0	0
Total	58,145	67,432	77,358	81,955	27,927
FTE	0.0	17.3	18.6	29.4	4.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	6.4	0.0	0.0	0.0	0.0
Units	52	55	56	58	11
Recorded-Adjusted (Nominal \$)					
Labor	770	1,772	2,156	3,097	514
Non-Labor	57,375	65,660	75,202	78,858	27,414
NSE	0	0	0	0	0
Total	58,145	67,432	77,358	81,955	27,927
FTE	6.4	17.3	18.6	29.4	4.3
Units	52	55	56	58	11
Vacation & Sick (Nominal \$)					
Labor	116	258	299	420	75

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: D9546.0
Category: M. DIMP EXECUTION
Category-Sub: 1. DIMP EXECUTION
Workpaper Group: D95460 - DIMP Execution
Unit Measure: Miles replaced - Plastic

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	116	258	299	420	75
FTE	1.1	2.9	2.9	4.5	0.7
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	373	451	138	155	0
Non-Labor	24,135	14,570	4,234	3,466	0
NSE	0	0	0	0	0
Total	24,508	15,020	4,372	3,620	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,259	2,481	2,594	3,672	589
Non-Labor	81,510	80,230	79,436	82,323	27,414
NSE	0	0	0	0	0
Total	82,769	82,711	82,030	85,995	28,002
FTE	7.5	20.2	21.5	33.9	5.0
Units	52	55	56	58	11

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: D9546.0
Category: M. DIMP EXECUTION
Category-Sub: 1. DIMP EXECUTION
Workpaper Group: D95460 - DIMP Execution
Unit Measure: Miles replaced - Plastic

Summary of Adjustments to Recorded:

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	6.4	0.0	0.0	0.0	0.0
Units	52	55	56	58	11

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	0	0	0	0.0	52
Explanation:	Unit entry - C182 - Miles Replaced					
2021	0	0	0	0	6.4	0
Explanation:	Adjust FTEs consistent with labor dollars.					
2021 Total	0	0	0	0	6.4	52
2022	0	0	0	0	0.0	55

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: D9546.0
Category: M. DIMP EXECUTION
Category-Sub: 1. DIMP EXECUTION
Workpaper Group: D95460 - DIMP Execution
Unit Measure: Miles replaced - Plastic

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation: Unit entry - C182 - Miles Replaced						
2022 Total	0	0	0	0	0.0	55
2023	0	0	0	0	0.0	56
Explanation: Unit entry - C182 - Miles Replaced						
2023 Total	0	0	0	0	0.0	56
2024	0	0	0	0	0.0	58
Explanation: Unit entry - C182 - Miles Replaced						
2024 Total	0	0	0	0	0.0	58
2025	0	0	0	0	0.0	11
Explanation: Unit entry - C182 - Miles Replaced						
2025 Total	0	0	0	0	0.0	11

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group D95460**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: D9546.0
Category: M. DIMP EXECUTION
Category-Sub: 1. DIMP EXECUTION
Workpaper Group: D95460 - DIMP Execution
Workpaper Detail: D95460.001 - DIMP Execution
Unit Measure: Miles replaced - Plastic

In-Service Date: Not Applicable

Description:

DIMP Execution

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	573	920	611	611	611	611
Non-Labor	15,427	24,753	27,414	27,414	27,414	27,414
NSE	0	0	0	0	0	0
Total	16,000	25,673	28,025	28,025	28,025	28,025
FTE	4.7	7.5	5.0	5.0	5.0	5.0
Units	8	16	17	17	17	17

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Category: N. GAS DISTRIBUTION - LOCAL ENGINEERING
Workpaper: G09020

Summary for Category: N. GAS DISTRIBUTION - LOCAL ENGINEERING

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	7,368	10,349	10,291	10,089	10,078	10,101	10,136
Non-Labor	13,229	16,003	15,914	15,602	15,585	15,620	15,675
NSE	0	0	0	0	0	0	0
Total	20,597	26,352	26,205	25,691	25,663	25,721	25,811
FTE	58.2	69.5	69.1	67.6	67.6	67.8	68.0

Workpapers belonging to this Category:

G09020 Local Engineering Pool - GD Pool

Labor	7,368	10,349	10,291	10,089	10,078	10,101	10,136
Non-Labor	13,229	16,003	15,914	15,602	15,585	15,620	15,675
NSE	0	0	0	0	0	0	0
Total	20,597	26,352	26,205	25,691	25,663	25,721	25,811
FTE	58.2	69.5	69.1	67.6	67.6	67.8	68.0
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Group
G09020 - Local Engineering Pool - GD Pool

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0902.0
Category: N. GAS DISTRIBUTION - LOCAL ENGINEERING
Category-Sub: 1. GAS DISTRIBUTION - LOCAL ENGINEERING
Workpaper Group: G09020 - Local Engineering Pool - GD Pool
Unit Measure: N/A

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Zero-Based	8,654	12,593	15,820	8,732	7,368	10,349	10,291	10,089	10,078	10,101	10,136
Non-Labor	Zero-Based	25,111	14,731	12,692	17,427	13,229	16,003	15,914	15,602	15,585	15,620	15,675
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		33,765	27,324	28,512	26,159	20,597	26,352	26,205	25,691	25,663	25,721	25,811
FTE	Zero-Based	62.4	94.5	128.3	69.0	58.2	69.5	69.1	67.6	67.6	67.8	68.0
Units	Zero-Based	0	0	0	0	0	0	0	0	0	0	0

Business Purpose:

This work group represents the forecasted costs associated with the Gas Distribution Local Engineering (LE) Pool. Certain costs are incurred by capital projects that originate from central activities and are subsequently distributed to those projects. These central activity costs are also referred to as 'pooled' or 'indirect' costs.

Physical Description:

This work group comprises labor and non-labor costs associated with technical planning for capital projects. This includes production of project drawings, acquiring and managing third-party services, and estimating work order costs. This work group also includes the percentage allocation of labor and non-labor costs for Region Engineering personnel associated with capital projects, as well as other engineering functions, including pipeline network analysis, development of pipeline project specifications, development of construction requirements, and analysis of the construction impact on the gas distribution system.

Project Justification:

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0902.0
Category: N. GAS DISTRIBUTION - LOCAL ENGINEERING
Category-Sub: 1. GAS DISTRIBUTION - LOCAL ENGINEERING
Workpaper Group: G09020 - Local Engineering Pool - GD Pool
Unit Measure: N/A

Design and engineering personnel are essential for developing safe and cost-effective construction specifications for new gas distribution infrastructure. To facilitate an equitable distribution of indirect costs to all capital projects, these costs are pooled and redistributed to the various capital project work groups on a monthly basis.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0902.0
Category: N. GAS DISTRIBUTION - LOCAL ENGINEERING
Category-Sub: 1. GAS DISTRIBUTION - LOCAL ENGINEERING
Workpaper Group: G09020 - Local Engineering Pool - GD Pool
Unit Measure: N/A

Forecast Methodology:

Labor - Zero-Based

The forecast method developed for this cost category is zero-based. This method is most appropriate because Local Engineering support costs are directly correlated to the level of capital construction activity rather than historical spending patterns alone. The forecast was developed by evaluating the Local Engineering (LE) pool with respect to the total direct component for labor and non-labor across all infrastructure-related construction work group categories, historically, except for the Meter & Regulator Materials (005020) and the Tools & Equipment (005060) work groups. This produced an annual relationship between the percentage of LE and total direct capital expenditures. A base year ratio from 2025 was used to forecast capital expenses for Local Engineering for the forecast years 2026, 2027, and TY2028.

See supplemental workpaper, SDGE-04-CWP-SUP-006, for calculation details.

Non-Labor - Zero-Based

See description above which applies to both Labor and Non-Labor.

NSE - Zero-Based

N/A

Units - Zero-Based

N/A: The type of work includes project management, engineering, design, and drafting cost for both internal and external resources to support capital investment. The variety of work activities in this category makes it infeasible to identify a single unit of measurement.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0902.0
Category: N. GAS DISTRIBUTION - LOCAL ENGINEERING
Category-Sub: 1. GAS DISTRIBUTION - LOCAL ENGINEERING
Workpaper Group: G09020 - Local Engineering Pool - GD Pool
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	10,349	10,291	10,089	10,078	10,101	10,136	0	0	0	0	0	0	10,349	10,291	10,089	10,078	10,101	10,136
NLbr	16,003	15,914	15,602	15,585	15,620	15,675	0	0	0	0	0	0	16,003	15,914	15,602	15,585	15,620	15,675
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	26,352	26,205	25,691	25,663	25,721	25,811	0	0	0	0	0	0	26,352	26,205	25,691	25,663	25,721	25,811
FTE	69.5	69.1	67.6	67.6	67.8	68.0	0.0	0.0	0.0	0.0	0.0	0.0	69.5	69.1	67.6	67.6	67.8	68.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026 Total	0	0	0	0	0.0	0
2027 Total	0	0	0	0	0.0	0
2028 Total	0	0	0	0	0.0	0
2029 Total	0	0	0	0	0.0	0
2030 Total	0	0	0	0	0.0	0
2031 Total	0	0	0	0	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0902.0
Category: N. GAS DISTRIBUTION - LOCAL ENGINEERING
Category-Sub: 1. GAS DISTRIBUTION - LOCAL ENGINEERING
Workpaper Group: G09020 - Local Engineering Pool - GD Pool
Unit Measure: N/A

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	7,069	8,101	8,736	8,475	8,495
Non-Labor	15,264	13,996	17,055	16,202	11,325
NSE	0	0	0	0	0
Total	22,334	22,097	25,791	24,677	19,820
FTE	71.4	73.1	73.8	68.9	65.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-1,775	894	4,414	-1,110	-2,068
Non-Labor	2,411	-1,940	-5,040	492	1,904
NSE	0	0	0	0	0
Total	636	-1,046	-626	-619	-164
FTE	-18.1	8.0	37.2	-9.0	-16.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	5,295	8,995	13,150	7,365	6,427
Non-Labor	17,675	12,056	12,015	16,694	13,229
NSE	0	0	0	0	0
Total	22,970	21,051	25,165	24,058	19,656
FTE	53.3	81.1	111.0	59.9	49.9
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	797	1,311	1,827	999	941

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0902.0
Category: N. GAS DISTRIBUTION - LOCAL ENGINEERING
Category-Sub: 1. GAS DISTRIBUTION - LOCAL ENGINEERING
Workpaper Group: G09020 - Local Engineering Pool - GD Pool
Unit Measure: N/A

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	797	1,311	1,827	999	941
FTE	9.1	13.4	17.3	9.1	8.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	2,563	2,287	843	368	0
Non-Labor	7,435	2,675	676	734	0
NSE	0	0	0	0	0
Total	9,998	4,962	1,520	1,101	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	8,654	12,593	15,820	8,732	7,368
Non-Labor	25,111	14,731	12,692	17,427	13,229
NSE	0	0	0	0	0
Total	33,765	27,324	28,512	26,159	20,597
FTE	62.4	94.5	128.3	69.0	58.2
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0902.0
Category: N. GAS DISTRIBUTION - LOCAL ENGINEERING
Category-Sub: 1. GAS DISTRIBUTION - LOCAL ENGINEERING
Workpaper Group: G09020 - Local Engineering Pool - GD Pool
Unit Measure: N/A

Summary of Adjustments to Recorded:

		In Nominal \$(000)				
	Years	2021	2022	2023	2024	2025
Labor		-1,775	894	4,414	-1,110	-2,068
Non-Labor		2,411	-1,940	-5,040	492	1,904
NSE		0	0	0	0	0
	Total	636	-1,046	-626	-619	-164
FTE		-18.1	8.0	37.2	-9.0	-16.0
Units		0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	-1,809	2,411	0	602	-18.3	0
Explanation:	This adjustment is to align the values with the correct OH data per Cost Accounting.					
2021	34	0	0	34	0.2	0
Explanation:	Move all labor costs to G09020 (Local Engineering Pool - GD Pool) where these costs are tracked.					
2021 Total	-1,775	2,411	0	636	-18.1	0
2022	889	-1,940	0	-1,051	8.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0902.0
Category: N. GAS DISTRIBUTION - LOCAL ENGINEERING
Category-Sub: 1. GAS DISTRIBUTION - LOCAL ENGINEERING
Workpaper Group: G09020 - Local Engineering Pool - GD Pool
Unit Measure: N/A

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation: This adjustment is to align the values with the correct OH data per Cost Accounting.						
2022	6	0	0	6	0.0	0
Explanation: Move all labor costs to G09020 (Local Engineering Pool - GD Pool) where these costs are tracked.						
2022 Total	894	-1,940	0	-1,046	8.0	0
2023	4,410	-5,040	0	-630	37.2	0
Explanation: This adjustment is to align the values with the correct OH data per Cost Accounting.						
2023	4	0	0	4	0.0	0
Explanation: Move all labor costs to G09020 (Local Engineering Pool - GD Pool) where these costs are tracked.						
2023 Total	4,414	-5,040	0	-626	37.2	0
2024	-1,110	492	0	-619	-9.0	0
Explanation: This adjustment is to align the values with the correct OH data per Cost Accounting.						
2024 Total	-1,110	492	0	-619	-9.0	0
2025	-2,068	1,904	0	-164	-16.0	0
Explanation: This adjustment is to align the values with the correct OH data per Cost Accounting.						
2025 Total	-2,068	1,904	0	-164	-16.0	0

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group G09020**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0902.0
Category: N. GAS DISTRIBUTION - LOCAL ENGINEERING
Category-Sub: 1. GAS DISTRIBUTION - LOCAL ENGINEERING
Workpaper Group: G09020 - Local Engineering Pool - GD Pool
Workpaper Detail: G09020.001 - Base Capital for Local Engineering Overhead Pool
Unit Measure: N/A

In-Service Date: Not Applicable

Description:

Base Capital for Local Engineering Overhead Pool

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	10,349	10,291	10,089	10,078	10,101	10,136
Non-Labor	16,003	15,914	15,602	15,585	15,620	15,675
NSE	0	0	0	0	0	0
Total	26,352	26,205	25,691	25,663	25,721	25,811
FTE	69.5	69.1	67.6	67.6	67.8	68.0
Units	0	0	0	0	0	0

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group G09020

SDGE-04-CWP-SUP-006
San Diego Gas and Electric Company – Gas Distribution – Witness Tashonda Taylor
Supplemental Workpaper Calculations for Local Engineering Related To Capital

Local Engineering Pool Supplemental Workpaper (G09020)

	Historical (Thousands of 2025\$)					Forecast (Thousands of 2025\$)					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
005000 New Customer & Gas System Upgrades to Support Gas Load	13,856	22,566	10,123	12,455	11,150	13,076	11,326	9,573	9,439	9,631	9,931
005010 System Minor Relocations & Retirement	6,549	9,868	7,551	7,374	7,449	7,496	7,496	7,498	7,498	7,498	7,498
005050 Franchise & Highway Relocations	9,567	9,977	11,805	9,645	6,732	9,422	9,422	9,424	9,424	9,424	9,424
005070 Code Compliance	2,109	2,191	1,820	3,061	3,533	3,561	3,562	3,563	3,563	3,563	3,563
005080 Leak Repair & Restoration	15,438	17,533	13,674	17,353	14,033	15,242	15,244	15,255	15,255	15,254	15,253
005090 Cathodic Protection	10,413	6,901	7,179	7,613	10,178	10,217	10,217	10,219	10,219	10,219	10,219
005100 System Reliability & Safety	3,792	1,962	3,270	4,285	3,664	3,752	3,753	3,753	3,753	3,753	3,753
005140 Underperforming Mains & Services	62,545	47,551	23,359	19,071	8,180	15,044	15,045	15,047	15,047	15,047	15,047
215740 Control Center Modernization*	-	476	1,314	2,021	1,949	2,494	3,730	3,672	3,709	3,719	3,734
215750 Curb Valve Replacements	-	1	1,844	1,382	2,415	3,512	3,512	3,513	3,513	3,513	3,513
225740 Customer Meter Protection	2,324	4,648	2,146	2,646	2,470	8,000	8,000	8,000	8,000	8,000	8,000
Total Construction Costs [A]	126,592	123,674	84,085	86,906	71,753	91,816	91,307	89,517	89,420	89,621	89,935
Local Engineering Pool Labor	8,654	12,593	15,820	8,732	7,368	10,348	10,291	10,089	10,078	10,101	10,136
Local Engineering Pool Non Labor	25,111	14,731	12,692	17,427	13,229	16,003	15,914	15,602	15,585	15,620	15,675
Historical Local Engineering [B]	33,765	27,324	28,512	26,159	20,597	26,351	26,205	25,691	25,664	25,721	25,811
Historical Local Engineering Ratio ((B)/[A])	26.7%	22.1%	33.9%	30.1%	28.7%	28.7%	28.7%	28.7%	28.7%	28.7%	28.7%

Notes:
 Construction costs include only the work categories applicable to the Pool. Amounts include vacation and sick leave.
 *21574 Control Center Modernization construction costs are in SDGE-06-CWP.

	[C] Historical Five Year Total Applicable Capital	[D] Historical Capital Local Engineering
Historical Calculations (2025\$)		
2021	\$ 126,592	\$ 33,765
2022	\$ 123,674	\$ 27,324
2023	\$ 84,085	\$ 28,512
2024	\$ 86,906	\$ 26,159
2025	\$ 71,753	\$ 20,597
Five Year 2021-2025 Total	\$ 493,010	\$ 136,357

	[F] [D/C]
Base Year Recorded Ratio of Pool Total to Capital Construction Total	28.7%

	Labor	Non-Labor
Five Year LE Pool 2021-2025 Average Labor and Non-Labor	39.3%	60.7%

	[H] ([A]) Forecasted Total Applicable Capital	[I] ([H]*[F]) (BASE) Forecasted Local Engineering Expenditures
Forecast Data (Thousands of 2025\$)		
2026	\$ 91,816	\$ 26,351
2027	\$ 91,307	\$ 26,205
2028	\$ 89,517	\$ 25,691
2029	\$ 89,420	\$ 25,664
2030	\$ 89,621	\$ 25,721
2031	\$ 89,935	\$ 25,811

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Category: O. GAS DISTRIBUTION - OVERHEAD
Workpaper: G09050

Summary for Category: O. GAS DISTRIBUTION - OVERHEAD

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	9,707	14,326	14,246	13,967	13,952	13,983	14,032
Non-Labor	3,528	2,569	2,554	2,504	2,501	2,507	2,516
NSE	0	0	0	0	0	0	0
Total	13,235	16,895	16,800	16,471	16,453	16,490	16,548
FTE	82.2	96.2	95.6	93.8	93.6	93.8	94.1

Workpapers belonging to this Category:

G09050 Department Overhead Pool - Gas

Labor	9,707	14,326	14,246	13,967	13,952	13,983	14,032
Non-Labor	3,528	2,569	2,554	2,504	2,501	2,507	2,516
NSE	0	0	0	0	0	0	0
Total	13,235	16,895	16,800	16,471	16,453	16,490	16,548
FTE	82.2	96.2	95.6	93.8	93.6	93.8	94.1
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper Group
G09050 - Department Overhead Pool - Gas

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0905.0
Category: O. GAS DISTRIBUTION - OVERHEAD
Category-Sub: 1. GAS DISTRIBUTION - OVERHEAD
Workpaper Group: G09050 - Department Overhead Pool - Gas
Unit Measure: N/A

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Zero-Based	10,500	9,328	11,136	12,152	9,707	14,326	14,246	13,967	13,952	13,983	14,032
Non-Labor	Zero-Based	1,008	1,485	768	3,118	3,528	2,569	2,554	2,504	2,501	2,507	2,516
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		11,508	10,813	11,904	15,270	13,235	16,895	16,800	16,471	16,453	16,490	16,548
FTE	Zero-Based	62.6	64.7	89.1	98.4	82.2	96.2	95.6	93.8	93.6	93.8	94.1
Units	Zero-Based	0	0	0	0	0	0	0	0	0	0	0

Business Purpose:

This work group represents the Department Overhead expenses for supervision and administration of gas crews in the SDG&E Construction and Operation (C&O) districts. Department Overhead is charged for expenses that are not attributable to a specific project but benefit multiple projects or the Construction and Operation (C&O) districts as a whole. Certain costs are incurred by capital projects that originate from central activities which are subsequently distributed to those capital projects. These central activity costs are also referred to as 'pooled' or 'indirect' costs.

Physical Description:

Typical activities included in this account are overhead charges for management and supervision of construction personnel, as well as for scheduling, material ordering, and dispatching of construction personnel. The non-labor component consists of administrative expenses, including office supplies, telephone expenses, mileage, and employee uniforms.

Project Justification:

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0905.0
Category: O. GAS DISTRIBUTION - OVERHEAD
Category-Sub: 1. GAS DISTRIBUTION - OVERHEAD
Workpaper Group: G09050 - Department Overhead Pool - Gas
Unit Measure: N/A

Department Overheads refer to the costs associated with the supervision and administration of gas crews in the SDG&E Construction and Operation (C&O) districts. Department Overhead is charged for expenses that are not attributable to a specific project but benefit multiple projects or the Construction and Operation (C&O) districts as a whole. Due to the volume of capital work that takes place on the distribution system, the most effective and efficient way to allocate expenditures for managing capital distribution operations activities throughout the service territory is through the use of this pool. It isn't feasible to charge directly for each gas distribution capital job due to the tremendous volume of work orders.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0905.0
Category: O. GAS DISTRIBUTION - OVERHEAD
Category-Sub: 1. GAS DISTRIBUTION - OVERHEAD
Workpaper Group: G09050 - Department Overhead Pool - Gas
Unit Measure: N/A

Forecast Methodology:

Labor - Zero-Based

The forecast method developed for this cost category is zero-based. This method is most appropriate because Department Overhead costs fluctuate with the level of capital construction activity rather than following a predictable historical trend. The forecast was developed by evaluating the Gas Department Overhead (GDO) pool historically with respect to the total capital direct component for labor and non-labor across the appropriate infrastructure-related capital construction cost categories. This produced an annual relationship of the percentage of the GDO to total direct capital expenditures. A base year ratio from 2025 was used to forecast capital expenses for GDO for the forecast years 2026, 2027, and TY 2028.

See supplemental workpaper, SDGE-04-CWP-SUP-007, for calculation details.

Non-Labor - Zero-Based

See description above which applies to both Labor and Non-Labor.

NSE - Zero-Based

N/A

Units - Zero-Based

N/A: Department Overhead is charged for expenses that are not attributable to one particular project, but benefit many projects, or the Construction and Operation (C&O) districts as a whole. Certain costs are incurred by capital projects that originate from central activities, which are subsequently distributed to those capital projects. These central activity costs are also called 'pooled' or 'overhead' costs. The variety of work activities in this category makes it infeasible to identify a single unit of measurement.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0905.0
Category: O. GAS DISTRIBUTION - OVERHEAD
Category-Sub: 1. GAS DISTRIBUTION - OVERHEAD
Workpaper Group: G09050 - Department Overhead Pool - Gas
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	14,326	14,246	13,967	13,952	13,983	14,032	0	0	0	0	0	0	14,326	14,246	13,967	13,952	13,983	14,032
NLbr	2,569	2,554	2,504	2,501	2,507	2,516	0	0	0	0	0	0	2,569	2,554	2,504	2,501	2,507	2,516
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	16,895	16,800	16,471	16,453	16,490	16,548	0	0	0	0	0	0	16,895	16,800	16,471	16,453	16,490	16,548
FTE	96.2	95.6	93.8	93.6	93.8	94.1	0.0	0.0	0.0	0.0	0.0	0.0	96.2	95.6	93.8	93.6	93.8	94.1
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026 Total	0	0	0	0	0.0	0
2027 Total	0	0	0	0	0.0	0
2028 Total	0	0	0	0	0.0	0
2029 Total	0	0	0	0	0.0	0
2030 Total	0	0	0	0	0.0	0
2031 Total	0	0	0	0	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0905.0
Category: O. GAS DISTRIBUTION - OVERHEAD
Category-Sub: 1. GAS DISTRIBUTION - OVERHEAD
Workpaper Group: G09050 - Department Overhead Pool - Gas
Unit Measure: N/A

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	6,423	6,663	9,256	10,250	8,467
Non-Labor	709	1,215	728	2,986	3,528
NSE	0	0	0	0	0
Total	7,133	7,878	9,984	13,236	11,995
FTE	53.5	55.5	77.1	85.4	70.6
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	6,423	6,663	9,256	10,250	8,467
Non-Labor	709	1,215	728	2,986	3,528
NSE	0	0	0	0	0
Total	7,133	7,878	9,984	13,236	11,995
FTE	53.5	55.5	77.1	85.4	70.6
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	967	971	1,286	1,391	1,240

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0905.0
Category: O. GAS DISTRIBUTION - OVERHEAD
Category-Sub: 1. GAS DISTRIBUTION - OVERHEAD
Workpaper Group: G09050 - Department Overhead Pool - Gas
Unit Measure: N/A

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	967	971	1,286	1,391	1,240
FTE	9.1	9.2	12.0	13.0	11.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	3,109	1,694	594	512	0
Non-Labor	298	270	41	131	0
NSE	0	0	0	0	0
Total	3,407	1,964	634	643	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	10,500	9,328	11,136	12,152	9,707
Non-Labor	1,008	1,485	768	3,118	3,528
NSE	0	0	0	0	0
Total	11,508	10,813	11,904	15,270	13,235
FTE	62.6	64.7	89.1	98.4	82.2
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0905.0
Category: O. GAS DISTRIBUTION - OVERHEAD
Category-Sub: 1. GAS DISTRIBUTION - OVERHEAD
Workpaper Group: G09050 - Department Overhead Pool - Gas
Unit Measure: N/A

Summary of Adjustments to Recorded:

		In Nominal \$(000)				
	Years	2021	2022	2023	2024	2025
Labor		6,423	6,663	9,256	10,250	8,467
Non-Labor		709	1,215	728	2,986	3,528
NSE		0	0	0	0	0
	Total	7,133	7,878	9,984	13,236	11,995
FTE		53.5	55.5	77.1	85.4	70.6
Units		0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	6,423	709	0	7,133	53.5	0
Explanation:	This adjustment is to align the values with the correct OH data per Cost Accounting.					
2021 Total	6,423	709	0	7,133	53.5	0
2022	6,663	1,215	0	7,878	55.5	0
Explanation:	This adjustment is to align the values with the correct OH data per Cost Accounting.					
2022 Total	6,663	1,215	0	7,878	55.5	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0905.0
Category: O. GAS DISTRIBUTION - OVERHEAD
Category-Sub: 1. GAS DISTRIBUTION - OVERHEAD
Workpaper Group: G09050 - Department Overhead Pool - Gas
Unit Measure: N/A

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	9,256	728	0	9,984	77.1	0
Explanation: This adjustment is to align the values with the correct OH data per Cost Accounting.						
2023 Total	9,256	728	0	9,984	77.1	0
2024	10,250	2,986	0	13,236	85.4	0
Explanation: This adjustment is to align the values with the correct OH data per Cost Accounting.						
2024 Total	10,250	2,986	0	13,236	85.4	0
2025	8,467	3,528	0	11,995	70.6	0
Explanation: This adjustment is to align the values with the correct OH data per Cost Accounting.						
2025 Total	8,467	3,528	0	11,995	70.6	0

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group G09050**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0905.0
Category: O. GAS DISTRIBUTION - OVERHEAD
Category-Sub: 1. GAS DISTRIBUTION - OVERHEAD
Workpaper Group: G09050 - Department Overhead Pool - Gas
Workpaper Detail: G09050.001 - Base Capital for Gas Department Overhead Pool
Unit Measure: N/A

In-Service Date: Not Applicable

Description:

Base Capital for Gas Department Overhead Pool

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	14,326	14,246	13,967	13,952	13,983	14,032
Non-Labor	2,569	2,554	2,504	2,501	2,507	2,516
NSE	0	0	0	0	0	0
Total	16,895	16,800	16,471	16,453	16,490	16,548
FTE	96.2	95.6	93.8	93.6	93.8	94.1
Units	0	0	0	0	0	0

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group G09050

SDGE-04-CWP-SUP-007
 San Diego Gas and Electric Company -- Gas Distribution -- Witness Tashonda Taylor
 Supplemental Workpaper Calculations for Department Overhead Related To Capital

Department Overhead Pool Workpaper (G09050)

	Historical (Thousands of 2025\$)					Forecast (Thousands of 2025\$)					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
005000 New Customer & Gas System Upgrades to Support Gas Load	13,856	22,566	10,123	12,455	11,150	13,076	11,326	9,573	9,439	9,631	9,931
005010 System Minor Relocations & Retirement	6,549	9,868	7,551	7,374	7,449	7,496	7,496	7,498	7,498	7,498	7,498
005050 Franchise & Highway Relocations	9,567	9,977	11,805	9,645	6,732	9,422	9,422	9,424	9,424	9,424	9,424
005070 Code Compliance	2,109	2,191	1,820	3,061	3,533	3,561	3,562	3,563	3,563	3,563	3,563
005080 Leak Repair & Restoration	15,438	17,533	13,674	17,353	14,033	15,242	15,244	15,255	15,255	15,254	15,253
005090 Cathodic Protection	10,413	6,901	7,179	7,613	10,178	10,217	10,217	10,219	10,219	10,219	10,219
005100 System Reliability & Safety	3,792	1,962	3,270	4,285	3,664	3,752	3,753	3,753	3,753	3,753	3,753
005140 Underperforming Mains & Services	62,545	47,551	23,359	19,071	8,180	15,044	15,045	15,047	15,047	15,047	15,047
215740 Control Center Modernization*		476	1,314	2,021	1,949	2,494	3,730	3,672	3,709	3,719	3,734
215750 Curb Valve Replacements	-	1	1,844	1,382	2,415	3,512	3,512	3,513	3,513	3,513	3,513
225740 Customer Meter Protection	2,324	4,648	2,146	2,646	2,470	8,000	8,000	8,000	8,000	8,000	8,000
Total Construction Costs [A]	126,592	123,674	84,085	86,906	71,753	91,816	91,307	89,517	89,420	89,621	89,935
Department Overhead Pool Labor	10,500	9,328	11,136	12,152	9,707	14,326	14,246	13,967	13,952	13,983	14,032
Department Overhead Pool Non Labor	1,008	1,485	768	3,118	3,528	2,568	2,554	2,504	2,501	2,507	2,516
Historical Department Overhead [B]	11,508	10,813	11,904	15,270	13,235	16,894	16,800	16,471	16,453	16,490	16,548
Historical Department Overhead Ratio ([B]/[A])	9.1%	8.7%	14.2%	17.6%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%	18.4%

Notes:

Construction costs include only the work categories applicable to the Pool. Amounts include vacation and sick leave.
 *21574 Control Center Modernization construction costs are in SDGE-06-CWP.

	[C] Historical Five Year Total Applicable Capital	[D] Historical Capital Department Overhead
Historical Calculations (2025\$)		
2021	\$ 126,592	\$ 11,508
2022	\$ 123,674	\$ 10,813
2023	\$ 84,085	\$ 11,904
2024	\$ 86,906	\$ 15,270
2025	\$ 71,753	\$ 13,235
Five Year 2021-2025 Total	\$ 493,010	\$ 62,730

	[F] [D/C]
Base Year Recorded Ratio of Pool Total to Capital Construction Total	18.4%

	Labor	Non-Labor
Five Year DOH Pool 2021-2025 Average Labor and Non-Labor	84.8%	15.2%

	[H] ([A])	[I] ([H]*[F]) (BASE)
Forecast Data (Thousands of 2025\$)		
2026	\$ 91,816	\$ 16,894
2027	\$ 91,307	\$ 16,800
2028	\$ 89,517	\$ 16,471
2029	\$ 89,420	\$ 16,453
2030	\$ 89,621	\$ 16,490
2031	\$ 89,935	\$ 16,548

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Category: P. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Workpaper: G09060

Summary for Category: P. GAS DISTRIBUTION - CONTRACT ADMINISTRATION

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	768	1,320	1,313	1,287	1,286	1,289	1,293
Non-Labor	3,500	4,097	4,074	3,994	3,990	3,999	4,013
NSE	0	0	0	0	0	0	0
Total	4,268	5,417	5,387	5,281	5,276	5,288	5,306
FTE	6.5	8.9	8.8	8.6	8.6	8.6	8.7

Workpapers belonging to this Category:

G09060 Contract Admin – Gas

Labor	768	1,320	1,313	1,287	1,286	1,289	1,293
Non-Labor	3,500	4,097	4,074	3,994	3,990	3,999	4,013
NSE	0	0	0	0	0	0	0
Total	4,268	5,417	5,387	5,281	5,276	5,288	5,306
FTE	6.5	8.9	8.8	8.6	8.6	8.6	8.7
Unit Measure: N/A							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

**Beginning of Workpaper Group
G09060 - Contract Admin – Gas**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0906.0
Category: P. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Category-Sub: 1. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Workpaper Group: G09060 - Contract Admin – Gas
Unit Measure: N/A

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Zero-Based	2,774	4,044	930	1,080	768	1,320	1,313	1,287	1,286	1,289	1,293
Non-Labor	Zero-Based	9,612	7,456	2,379	4,854	3,500	4,097	4,074	3,994	3,990	3,999	4,013
NSE	Zero-Based	0	0	0	0	0	0	0	0	0	0	0
Total		12,386	11,501	3,310	5,934	4,268	5,417	5,387	5,281	5,276	5,288	5,306
FTE	Zero-Based	16.5	28.1	7.4	8.8	6.5	8.9	8.8	8.6	8.6	8.6	8.7
Units	Zero-Based	0	0	0	0	0	0	0	0	0	0	0

Business Purpose:

The Contract Administration (CA) pool encompasses expenses necessary for the administration of projects performed by contractors on behalf of SDG&E. The expenses to this pool consist of labor for Contract Administrators and support personnel, as well as the associated non-labor support costs, such as office and field supplies. This pool includes the costs that will be allocated to contracted work.

Physical Description:

Typical activities included in this account are working with Contractors to develop fixed-price bids for construction projects, overseeing contractor work to remove obstacles and verify that work is completed and complies with company standards, approving contractor Invoices for completed work, and developing and administering contract units for unit-priced contracts.

Project Justification:

The CA Pool consists of expenses necessary for the administration of projects performed by contractors for SDG &E. Department Overhead is

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0906.0
Category: P. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Category-Sub: 1. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Workpaper Group: G09060 - Contract Admin – Gas
Unit Measure: N/A

charged for expenses that are not attributable to a particular project but benefit multiple projects. Due to the high volume of capital work undertaken on the gas distribution system, the most effective and efficient way to allocate contract administration costs is through the use of the CA Pool . It is not feasible to charge directly for each gas distribution job due to the tremendous volume of work orders.

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0906.0
Category: P. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Category-Sub: 1. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Workpaper Group: G09060 - Contract Admin – Gas
Unit Measure: N/A

Forecast Methodology:

Labor - Zero-Based

The forecast method developed for this cost category is zero-based. This method is most appropriate because contractor administration overhead costs fluctuate with the level of capital construction activity rather than following a predictable historical trend. The forecast was developed by evaluating the Contract Administration (CA) pool historically with respect to the total capital direct component for labor and non-labor across the appropriate infrastructure-related capital construction cost categories. This produced an annual relationship of the percentage of the CA to total direct capital expenditures. A base year ratio from 2025 was used to forecast capital expenses for CA for the forecast years 2026, 2027, and TY 2028.

See supplemental workpaper, SDGE-04-CWP-SUP-008, for calculation details.

Non-Labor - Zero-Based

See description above, which applies to both Labor and Non-Labor.

NSE - Zero-Based

N/A

Units - Zero-Based

N/A: The expenses to this pool consist of labor for Contract Administrators and support personnel, as well as the associated non-labor support costs such as office and field supplies. This pool includes the costs that will be allocated to contracted work. The variety of work activities in this category makes it infeasible to identify a single unit of measurement.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0906.0
Category: P. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Category-Sub: 1. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Workpaper Group: G09060 - Contract Admin – Gas
Unit Measure: N/A

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,320	1,313	1,287	1,286	1,289	1,293	0	0	0	0	0	0	1,320	1,313	1,287	1,286	1,289	1,293
NLbr	4,097	4,074	3,994	3,990	3,999	4,013	0	0	0	0	0	0	4,097	4,074	3,994	3,990	3,999	4,013
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,417	5,387	5,281	5,276	5,288	5,306	0	0	0	0	0	0	5,417	5,387	5,281	5,276	5,288	5,306
FTE	8.9	8.8	8.6	8.6	8.6	8.7	0.0	0.0	0.0	0.0	0.0	0.0	8.9	8.8	8.6	8.6	8.6	8.7
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)
2026 Total	0	0	0	0	0.0	0
2027 Total	0	0	0	0	0.0	0
2028 Total	0	0	0	0	0.0	0
2029 Total	0	0	0	0	0.0	0
2030 Total	0	0	0	0	0.0	0
2031 Total	0	0	0	0	0.0	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0906.0
Category: P. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Category-Sub: 1. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Workpaper Group: G09060 - Contract Admin – Gas
Unit Measure: N/A

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	1,697	2,889	773	911	670
Non-Labor	6,766	6,102	2,253	4,649	3,500
NSE	0	0	0	0	0
Total	8,463	8,991	3,026	5,560	4,170
FTE	14.1	24.1	6.4	7.6	5.6
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	1,697	2,889	773	911	670
Non-Labor	6,766	6,102	2,253	4,649	3,500
NSE	0	0	0	0	0
Total	8,463	8,991	3,026	5,560	4,170
FTE	14.1	24.1	6.4	7.6	5.6
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	256	421	107	124	98

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0906.0
Category: P. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Category-Sub: 1. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Workpaper Group: G09060 - Contract Admin – Gas
Unit Measure: N/A

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	256	421	107	124	98
FTE	2.4	4.0	1.0	1.2	0.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	821	734	50	45	0
Non-Labor	2,846	1,354	127	204	0
NSE	0	0	0	0	0
Total	3,667	2,089	176	250	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,774	4,044	930	1,080	768
Non-Labor	9,612	7,456	2,379	4,854	3,500
NSE	0	0	0	0	0
Total	12,386	11,501	3,310	5,934	4,268
FTE	16.5	28.1	7.4	8.8	6.5
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0906.0
Category: P. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Category-Sub: 1. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Workpaper Group: G09060 - Contract Admin – Gas
Unit Measure: N/A

Summary of Adjustments to Recorded:

		In Nominal \$(000)				
	Years	2021	2022	2023	2024	2025
Labor		1,697	2,889	773	911	670
Non-Labor		6,766	6,102	2,253	4,649	3,500
NSE		0	0	0	0	0
	Total	8,463	8,991	3,026	5,560	4,170
FTE		14.1	24.1	6.4	7.6	5.6
Units		0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	1,697	6,766	0	8,463	14.1	0
Explanation:	This adjustment is to align the values with the correct OH data per Cost Accounting.					
2021 Total	1,697	6,766	0	8,463	14.1	0
2022	2,889	6,102	0	8,991	24.1	0
Explanation:	This adjustment is to align the values with the correct OH data per Cost Accounting.					
2022 Total	2,889	6,102	0	8,991	24.1	0

Note: Totals may include rounding differences.

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0906.0
Category: P. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Category-Sub: 1. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Workpaper Group: G09060 - Contract Admin – Gas
Unit Measure: N/A

Year	Labor	NLbr	NSE	Total	FTE	Units
2023	773	2,253	0	3,026	6.4	0
Explanation: This adjustment is to align the values with the correct OH data per Cost Accounting.						
2023 Total	773	2,253	0	3,026	6.4	0
2024	911	4,649	0	5,560	7.6	0
Explanation: This adjustment is to align the values with the correct OH data per Cost Accounting.						
2024 Total	911	4,649	0	5,560	7.6	0
2025	670	3,500	0	4,170	5.6	0
Explanation: This adjustment is to align the values with the correct OH data per Cost Accounting.						
2025 Total	670	3,500	0	4,170	5.6	0

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group G09060**

Area: GAS DISTRIBUTION
Witness: TaShonda Taylor
Budget Code: G0906.0
Category: P. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Category-Sub: 1. GAS DISTRIBUTION - CONTRACT ADMINISTRATION
Workpaper Group: G09060 - Contract Admin – Gas
Workpaper Detail: G09060.001 - Base Capital for Contract Admin Overhead Pool
Unit Measure: N/A

In-Service Date: Not Applicable

Description:

Base Capital for Contract Admin Overhead Pool

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	1,320	1,313	1,287	1,286	1,289	1,293
Non-Labor	4,097	4,074	3,994	3,990	3,999	4,013
NSE	0	0	0	0	0	0
Total	5,417	5,387	5,281	5,276	5,288	5,306
FTE	8.9	8.8	8.6	8.6	8.6	8.7
Units	0	0	0	0	0	0

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper Group G09060

SDGE-04-CWP-SUP-008
San Diego Gas and Electric Company -- Gas Distribution -- Witness Tashonda Taylor
Supplemental Workpaper Calculations for Construction Administration Related To Capital

Construction Administration Pool Workpaper (G09060)

	Historical (Thousands of 2025\$)					Forecast (Thousands of 2025\$)					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
005000 New Customer & Gas System Upgrades to Support Gas Load	13,856	22,566	10,123	12,455	11,150	13,076	11,326	9,573	9,439	9,631	9,931
005010 System Minor Relocations & Retirement	6,549	9,868	7,551	7,374	7,449	7,496	7,496	7,498	7,498	7,498	7,498
005050 Franchise & Highway Relocations	9,567	9,977	11,805	9,645	6,732	9,422	9,422	9,424	9,424	9,424	9,424
005070 Code Compliance	2,109	2,191	1,820	3,061	3,533	3,561	3,562	3,563	3,563	3,563	3,563
005080 Leak Repair & Restoration	15,438	17,533	13,674	17,353	14,033	15,242	15,244	15,255	15,255	15,254	15,253
005090 Cathodic Protection	10,413	6,901	7,179	7,613	10,178	10,217	10,217	10,219	10,219	10,219	10,219
005100 System Reliability & Safety	3,792	1,962	3,270	4,285	3,664	3,752	3,753	3,753	3,753	3,753	3,753
005140 Underperforming Mains & Services	62,545	47,551	23,359	19,071	8,180	15,044	15,045	15,047	15,047	15,047	15,047
215740 Control Center Modernization*		476	1,314	2,021	1,949	2,494	3,730	3,672	3,709	3,719	3,734
215750 Curb Valve Replacements	-	1	1,844	1,382	2,415	3,512	3,512	3,513	3,513	3,513	3,513
225740 Customer Meter Protection	2,324	4,648	2,146	2,646	2,470	8,000	8,000	8,000	8,000	8,000	8,000
Total Construction Costs [A]	126,592	123,674	84,085	86,906	71,753	91,816	91,307	89,517	89,420	89,621	89,935
Construction Administration Pool Labor	2,774	4,044	930	1,080	768	1,320	1,313	1,287	1,286	1,289	1,293
Construction Administration Pool Non Labor	9,612	7,456	2,379	4,854	3,500	4,097	4,074	3,994	3,990	3,999	4,013
Historical Construction Administration [B]	12,386	11,501	3,310	5,934	4,268	5,417	5,387	5,282	5,276	5,288	5,306
Historical Construction Administration Ratio (B)/(A)	9.8%	9.3%	3.9%	6.8%	5.9%	5.9%	5.9%	5.9%	5.9%	5.9%	5.9%

Notes:

Construction costs include only the work categories applicable to the Pool. Amounts include vacation and sick leave.
*21574 Control Center Modernization construction costs are in SDGE-06-CWP.

	[C] Historical Five Year Total Applicable Capital	[D] Historical Capital Construction Administration
Historical Calculations (2025\$)		
2021	\$ 126,592	\$ 12,386
2022	\$ 123,674	\$ 11,501
2023	\$ 84,085	\$ 3,310
2024	\$ 86,906	\$ 5,934
2025	\$ 71,753	\$ 4,268
Five Year 2021-2025 Total	\$ 493,010	\$ 37,398

	[F] [D/C]
Base Year Recorded Ratio of Pool Total to Capital Construction Total	5.9%

	Labor	Non-Labor
Five Year CA Pool 2021-2025 Average Labor and Non-Labor	24.4%	75.6%

	[H] ([A]) Forecasted Total Applicable Capital	[I] ([H]*[F]) (BASE) Forecasted Construction Administration Expenditures
Forecast Data (Thousands of 2025\$)		
2026	\$ 91,816	\$ 5,417
2027	\$ 91,307	\$ 5,387
2028	\$ 89,517	\$ 5,282
2029	\$ 89,420	\$ 5,276
2030	\$ 89,621	\$ 5,288
2031	\$ 89,935	\$ 5,306