

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-WP)

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

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**Overall Summary For Exhibit No. SDGE-04-WP**

<b>Area:</b>	<b>GAS DISTRIBUTION</b>
<b>Witness:</b>	<b>TaShonda Taylor</b>

**In 2025 \$ (000) Incurred Costs**

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
<b>Non-Shared Services</b>	43,269	44,084	44,267	45,486	45,678	45,874	46,072
<b>Shared Services</b>	0	0	0	0	0	0	0
<b>Total</b>	<b>43,269</b>	<b>44,084</b>	<b>44,267</b>	<b>45,486</b>	<b>45,678</b>	<b>45,874</b>	<b>46,072</b>

*Note: Totals may include rounding differences.*

Area: GAS DISTRIBUTION

Witness: TaShonda Taylor

**Summary of Non-Shared Services Workpapers:**

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Field Operations & Maintenance	31,763	32,413	32,597	33,817	34,010	34,207	34,406
B. Distribution Technical Services	2,541	2,575	2,575	2,575	2,575	2,574	2,574
C. Operations Management & Training	8,537	8,661	8,660	8,659	8,658	8,658	8,657
D. Gas Decarbonization	428	435	435	435	435	435	435
<b>Total</b>	<b>43,269</b>	<b>44,084</b>	<b>44,267</b>	<b>45,486</b>	<b>45,678</b>	<b>45,874</b>	<b>46,072</b>

Note: Totals may include rounding differences.

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Workpaper:** VARIOUS

**Summary for Category: A. Field Operations & Maintenance**

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	24,188	24,815	24,976	25,178	25,347	25,519	25,693
Non-Labor	7,576	7,599	7,622	8,640	8,664	8,689	8,714
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>31,764</b>	<b>32,414</b>	<b>32,598</b>	<b>33,818</b>	<b>34,011</b>	<b>34,208</b>	<b>34,407</b>
FTE	198.5	198.8	200.1	201.9	203.2	204.6	206.1

**Workpapers belonging to this Category:**

**1GD000.001 Field O&M - Infrastructure Patrol & Inspection**

Labor	2,858	2,913	2,913	2,939	2,939	2,939	2,938
Non-Labor	434	434	434	1,428	1,428	1,428	1,428
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>3,292</b>	<b>3,347</b>	<b>3,347</b>	<b>4,367</b>	<b>4,367</b>	<b>4,367</b>	<b>4,366</b>
FTE	25.1	25.1	25.1	25.4	25.4	25.4	25.4

**Unit Measure: Inspections & Surveys**

Units	891	891	891	9,884	9,884	9,884	9,884
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**1GD000.002 Field O&M - Damage Prevention (Electric Fiber Optic & Gas)**

Labor	7,621	7,930	8,093	8,259	8,430	8,603	8,780
Non-Labor	1,103	1,126	1,149	1,173	1,197	1,222	1,247
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>8,724</b>	<b>9,056</b>	<b>9,242</b>	<b>9,432</b>	<b>9,627</b>	<b>9,825</b>	<b>10,027</b>
FTE	62.9	63.2	64.5	65.9	67.2	68.6	70.1

**Unit Measure: Inspections & Surveys**

Units *(000)	*390	*398	*406	*415	*423	*432	*441
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*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Workpaper:** VARIOUS

In 2025\$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
<b>1GD000.003 Field O&amp;M - Leak Repair &amp; Restoration</b>							
Labor	4,621	4,711	4,710	4,710	4,709	4,709	4,708
Non-Labor	1,396	1,396	1,396	1,396	1,396	1,396	1,396
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>6,017</b>	<b>6,107</b>	<b>6,106</b>	<b>6,106</b>	<b>6,105</b>	<b>6,105</b>	<b>6,104</b>
FTE	34.5	34.5	34.5	34.5	34.5	34.5	34.5
<b>Unit Measure: Leaks Repaired</b>							
Units	731	731	731	731	731	731	731
<b>1GD000.004 Field O&amp;M - Distribution Maintenance</b>							
Labor	2,949	3,006	3,006	3,006	3,005	3,005	3,005
Non-Labor	822	822	822	822	822	822	822
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>3,771</b>	<b>3,828</b>	<b>3,828</b>	<b>3,828</b>	<b>3,827</b>	<b>3,827</b>	<b>3,827</b>
FTE	24.9	24.9	24.9	24.9	24.9	24.9	24.9
<b>Unit Measure: Orders</b>							
Units	2,585	2,585	2,585	2,585	2,585	2,585	2,585
<b>1GD000.005 Field O&amp;M - Tools Fittings &amp; Materials</b>							
Labor	163	163	163	163	163	163	163
Non-Labor	1,345	1,345	1,345	1,345	1,345	1,345	1,345
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>
FTE	1.6	1.6	1.6	1.6	1.6	1.6	1.6
<b>Unit Measure: N/A</b>							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Workpaper:** VARIOUS

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
<b>1GD000.006 Field O&amp;M - Electric Support</b>							
Labor	306	312	312	312	312	312	312
Non-Labor	236	236	236	236	236	236	236
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>542</b>	<b>548</b>	<b>548</b>	<b>548</b>	<b>548</b>	<b>548</b>	<b>548</b>
FTE	2.6	2.6	2.6	2.6	2.6	2.6	2.6
<b>Unit Measure: Orders</b>							
Units	102	102	102	102	102	102	102
<b>1GD002.000 Measurement &amp; Regulation</b>							
Labor	3,843	3,918	3,917	3,927	3,927	3,926	3,926
Non-Labor	1,770	1,770	1,770	1,770	1,770	1,770	1,770
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>5,613</b>	<b>5,688</b>	<b>5,687</b>	<b>5,697</b>	<b>5,697</b>	<b>5,696</b>	<b>5,696</b>
FTE	31.9	31.9	31.9	32.0	32.0	32.0	32.0
<b>Unit Measure: Orders</b>							
Units	5,439	5,439	5,439	5,439	5,439	5,439	5,439
<b>1GD003.000 Cathodic Protection</b>							
Labor	1,827	1,862	1,862	1,862	1,862	1,862	1,861
Non-Labor	470	470	470	470	470	470	470
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>2,297</b>	<b>2,332</b>	<b>2,332</b>	<b>2,332</b>	<b>2,332</b>	<b>2,332</b>	<b>2,331</b>
FTE	15.0	15.0	15.0	15.0	15.0	15.0	15.0
<b>Unit Measure: Orders</b>							
Units	29,120	29,120	29,120	29,120	29,120	29,120	29,120

Note: Totals may include rounding differences.

**Beginning of Workpaper**  
**1GD000.001 - Field O&M - Infrastructure Patrol & Inspection**

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.001 - Field O&M - Infrastructure Patrol & Inspection  
**Unit Measure:** Inspections & Surveys

**Activity Description:**

The activities described in this workpaper are driven by compliance obligations mandated by 49 CFR §192.723 (Distribution Systems: Leakage Surveys), CPUC General Order 112-F, and 49 CFR §192.481 (Atmospheric Corrosion Control: Monitoring). These activities include a RAMP mitigation (Pipeline Monitoring (C134)) and Aerial Leak Detection (ALD). The workpaper captures both labor and non-labor expenses associated with surveying the SDG&E gas distribution system for leaks, conducted either on foot or by air. The scope of work encompasses surveys of the following: residential gas lines and meter set assemblies (MSAs); atmospheric corrosion (ACOR); business districts; transmission lines; area odor investigations; highway and railroad crossings; and ALD. ALD has been recognized in SB 1371 compliance filings as a practice that enhances public safety, customer affordability, energy efficiency, and reduces environmental emissions. Additionally, this workpaper includes surveys conducted in response to special requests, such as monitoring slide areas and supporting construction projects that involve blasting.

**Forecast Explanations:**

**Labor - Base YR Rec**

The forecast method developed for this cost category is the 2025 base year adjusted recorded plus incremental additions for ALD. 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. Labor and non-labor expenses were stable from 2021 to 2025. Survey frequencies continue with a six-month frequency for High Pressure (HP) lines, once a year for Aldyl-A, business districts, and High Consequence Areas (HCA), and a five-year cycle for residential. Incremental expenses are needed to fund aerial leak detection in 2028 and beyond, which has recognized benefits for customer safety, affordability, and energy efficiency (e.g., incomplete combustion). This cost category contains activities that are outlined in SDG&E's 2026 SB 1371 Compliance Plan and funded through this GRC request and there is no overlap in funding.

**Non-Labor - Base YR Rec**

NOTE: See explanation above under Labor. This covers both labor and non-labor.

**NSE - Base YR Rec**

N/A

**Units - Base YR Rec**

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.001 - Field O&M - Infrastructure Patrol & Inspection  
**Unit Measure:** Inspections & Surveys

C134 – Inspections & Surveys: 2026 = 891 | 2027 = 891 | 2028 = 891 | 2029 = 891 | 2030 = 891 | 2031 = 891  
 ALD – Miles Surveyed: 2028 = 8,993 | 2029 = 8,993 | 2030 = 8,993 | 2031 = 8,993

**Summary of Results:**

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	3,003	3,425	3,180	3,531	2,858	2,913	2,913	2,939	2,939	2,939	2,938
Non-Labor	197	306	354	387	434	434	434	1,428	1,428	1,428	1,428
NSE	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>3,200</b>	<b>3,731</b>	<b>3,533</b>	<b>3,918</b>	<b>3,291</b>	<b>3,347</b>	<b>3,347</b>	<b>4,367</b>	<b>4,367</b>	<b>4,367</b>	<b>4,366</b>
FTE	27.2	30.2	28.7	30.0	25.1	25.1	25.1	25.4	25.4	25.4	25.4
Units	904	912	975	972	891	891	891	9,884	9,884	9,884	9,884

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.001 - Field O&M - Infrastructure Patrol & Inspection  
**Unit Measure:** Inspections & Surveys

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
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	2,858	2,858	2,858	2,858	2,858	2,858	55	55	81	81	81	80	2,913	2,913	2,939	2,939	2,939	2,938
NLbr	434	434	434	434	434	434	0	0	994	994	994	994	434	434	1,428	1,428	1,428	1,428
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>3,292</b>	<b>3,292</b>	<b>3,292</b>	<b>3,292</b>	<b>3,292</b>	<b>3,292</b>	<b>55</b>	<b>55</b>	<b>1,075</b>	<b>1,075</b>	<b>1,075</b>	<b>1,074</b>	<b>3,347</b>	<b>3,347</b>	<b>4,367</b>	<b>4,367</b>	<b>4,367</b>	<b>4,366</b>
FTE	25.1	25.1	25.1	25.1	25.1	25.1	0.0	0.0	0.3	0.3	0.3	0.3	25.1	25.1	25.4	25.4	25.4	25.4
Units	891	891	891	891	891	891	0	0	8,993	8,993	8,993	8,993	891	891	9,884	9,884	9,884	9,884

**Forecast Adjustment Details:**

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026		55	0	55	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>		<b>55</b>	<b>0</b>	<b>55</b>	<b>0.0</b>	<b>0</b>	
2027		55	0	55	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>		<b>55</b>	<b>0</b>	<b>55</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.001 - Field O&M - Infrastructure Patrol & Inspection  
**Unit Measure:** Inspections & Surveys

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	26	994	0	1,020	0.3	8,993	1-Sided Adj
<b>Explanation:</b>	Incremental adjustment to account for funding requested in addition to the base selected forecast methodology. The Aerial Leak Detection (ALD) program is designed to reduce methane emissions from the gas distribution system and customer-owned systems while improving energy efficiency and safety. This initiative supports compliance with decisions D.17-06-015 and D.19-08-020. The program is scheduled to begin in 2028 and will continue through the post-test years. ALD will deliver measurable improvements in emission reduction, customer affordability, safety, and energy efficiency. The total estimated annual labor cost is \$26K starting in 2028 and continuing thereafter. The total estimated annual non-labor cost is \$994K for the same period. Non-labor costs primarily consist of contracted work with specialist vendors, with pricing based on the number of square miles of service territory scanned and analyzed. The unit cost per square mile is negotiated by SDG&E and serves as the basis for the non-labor cost estimate.						
2028	55	0	0	55	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>81</b>	<b>994</b>	<b>0</b>	<b>1,075</b>	<b>0.3</b>	<b>8,993</b>	
2029	26	994	0	1,020	0.3	8,993	1-Sided Adj
<b>Explanation:</b>	Incremental adjustment to account for funding requested in addition to the base selected forecast methodology. The Aerial Leak Detection (ALD) program is designed to reduce methane emissions from the gas distribution system and customer-owned systems while improving energy efficiency and safety. This initiative supports compliance with decisions D.17-06-015 and D.19-08-020. The program is scheduled to begin in 2028 and will continue through the post-test years. ALD will deliver measurable improvements in emission reduction, customer affordability, safety, and energy efficiency. The total estimated annual labor cost is \$26K starting in 2028 and continuing thereafter. The total estimated annual non-labor cost is \$994K for the same period. Non-labor costs primarily consist of contracted work with specialist vendors, with pricing based on the number of square miles of service territory scanned and analyzed. The unit cost per square mile is negotiated by SDG&E and serves as the basis for the non-labor cost estimate.						
2029	55	0	0	55	0.0	0	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.001 - Field O&M - Infrastructure Patrol & Inspection  
**Unit Measure:** Inspections & Surveys

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
<b>Explanation:</b> Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
<b>2029 Total</b>	<b>81</b>	<b>994</b>	<b>0</b>	<b>1,075</b>	<b>0.3</b>	8,993	
2030	26	994	0	1,020	0.3	8,993	1-Sided Adj
<b>Explanation:</b> Incremental adjustment to account for funding requested in addition to the base selected forecast methodology. The Aerial Leak Detection (ALD) program is designed to reduce methane emissions from the gas distribution system and customer-owned systems while improving energy efficiency and safety. This initiative supports compliance with decisions D.17-06-015 and D.19-08-020. The program is scheduled to begin in 2028 and will continue through the post-test years. ALD will deliver measurable improvements in emission reduction, customer affordability, safety, and energy efficiency. The total estimated annual labor cost is \$26K starting in 2028 and continuing thereafter. The total estimated annual non-labor cost is \$994K for the same period. Non-labor costs primarily consist of contracted work with specialist vendors, with pricing based on the number of square miles of service territory scanned and analyzed. The unit cost per square mile is negotiated by SDG&E and serves as the basis for the non-labor cost estimate.							
2030	55	0	0	55	0.0	0	1-Sided Adj
<b>Explanation:</b> Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
<b>2030 Total</b>	<b>81</b>	<b>994</b>	<b>0</b>	<b>1,075</b>	<b>0.3</b>	8,993	
2031	26	994	0	1,020	0.3	8,993	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.001 - Field O&M - Infrastructure Patrol & Inspection  
**Unit Measure:** Inspections & Surveys

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
<b>Explanation:</b> Incremental adjustment to account for funding requested in addition to the base selected forecast methodology. The Aerial Leak Detection (ALD) program is designed to reduce methane emissions from the gas distribution system and customer-owned systems while improving energy efficiency and safety. This initiative supports compliance with decisions D.17-06-015 and D.19-08-020. The program is scheduled to begin in 2028 and will continue through the post-test years. ALD will deliver measurable improvements in emission reduction, customer affordability, safety, and energy efficiency. The total estimated annual labor cost is \$26K starting in 2028 and continuing thereafter. The total estimated annual non-labor cost is \$994K for the same period. Non-labor costs primarily consist of contracted work with specialist vendors, with pricing based on the number of square miles of service territory scanned and analyzed. The unit cost per square mile is negotiated by SDG&E and serves as the basis for the non-labor cost estimate.							
2031	54	0	0	54	0.0	0	1-Sided Adj
<b>Explanation:</b> Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
<b>2031 Total</b>	<b>80</b>	<b>994</b>	<b>0</b>	<b>1,074</b>	<b>0.3</b>	<b>8,993</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.001 - Field O&M - Infrastructure Patrol & Inspection  
**Unit Measure:** Inspections & Surveys

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	1,544	1,777	1,638	1,445	1,517
Non-Labor	145	282	303	224	170
NSE	0	0	0	0	0
<b>Total</b>	<b>1,689</b>	<b>2,059</b>	<b>1,941</b>	<b>1,669</b>	<b>1,688</b>
FTE	16.1	17.6	15.9	13.6	13.8
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	683	882	955	1,552	976
Non-Labor	18	1	33	152	263
NSE	0	0	0	0	0
<b>Total</b>	<b>701</b>	<b>883</b>	<b>988</b>	<b>1,705</b>	<b>1,239</b>
FTE	7.1	8.4	8.9	12.4	7.8
Units	904	912	975	972	891
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	2,227	2,659	2,593	2,998	2,493
Non-Labor	163	283	337	376	434
NSE	0	0	0	0	0
<b>Total</b>	<b>2,390</b>	<b>2,942</b>	<b>2,929</b>	<b>3,374</b>	<b>2,926</b>
FTE	23.3	25.9	24.8	26.1	21.6
Units	904	912	975	972	891
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	335	387	360	407	365

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.001 - Field O&M - Infrastructure Patrol & Inspection  
**Unit Measure:** Inspections & Surveys

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>335</b>	<b>387</b>	<b>360</b>	<b>407</b>	<b>365</b>
FTE	3.9	4.3	3.9	3.9	3.5
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	440	378	227	127	0
Non-Labor	34	23	17	11	0
NSE	0	0	0	0	0
<b>Total</b>	<b>474</b>	<b>402</b>	<b>244</b>	<b>138</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	3,003	3,425	3,180	3,531	2,858
Non-Labor	197	306	354	387	434
NSE	0	0	0	0	0
<b>Total</b>	<b>3,200</b>	<b>3,731</b>	<b>3,533</b>	<b>3,918</b>	<b>3,291</b>
FTE	27.2	30.2	28.7	30.0	25.1
Units	904	912	975	972	891

\* 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  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.001 - Field O&M - Infrastructure Patrol & Inspection  
**Unit Measure:** Inspections & Surveys

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	683	882	955	1,552	976	
Non-Labor	18	1	33	152	263	
NSE	0	0	0	0	0	
<b>Total</b>	<b>701</b>	<b>883</b>	<b>988</b>	<b>1,705</b>	<b>1,239</b>	
FTE	7.1	8.4	8.9	12.4	7.8	
Units	904	912	975	972	891	

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	20	0	0	0.2	0	CCTR Transf From 2100-0171.000
<b>Explanation:</b>	To move Infrastructure Patrol & Inspection (IPI) costs (C134) to 1GD000.001 (IPI) where these RAMP C134 costs are tracked.					
2021	664	18	0	6.9	0	CCTR Transf From 2100-4143.000
<b>Explanation:</b>	Transfer costs from the Emissions Strategy Program 1EN001 over to Field O&M – Infrastructure Patrol and Inspection 1GD000.001 for leak survey execution costs associated with SB1371 to align with where work resides and is forecasted.					
2021	0	0	0	0.0	904	1-Sided Adj
<b>Explanation:</b>	Unit entry - C134 - Inspections & Surveys					

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.001 - Field O&M - Infrastructure Patrol & Inspection  
**Unit Measure:** Inspections & Surveys

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>2021 Total</b>	<b>683</b>	<b>18</b>	<b>0</b>	<b>7.1</b>	904	
2022	27	0	0	0.3	0	CCTR Transf From 2100-0171.000
<b>Explanation:</b>	To move Infrastructure Patrol & Inspection (IPI) costs (C134) to 1GD000.001 (IPI) where these RAMP C134 costs are tracked.					
2022	855	1	0	8.1	0	CCTR Transf From 2100-4143.000
<b>Explanation:</b>	Transfer costs from the Emissions Strategy Program 1EN001 over to Field O&M – Infrastructure Patrol and Inspection 1GD000.001 for leak survey execution costs associated with SB1371 to align with where work resides and is forecasted.					
2022	0	0	0	0.0	912	1-Sided Adj
<b>Explanation:</b>	Unit entry - C134 - Inspections & Surveys					
<b>2022 Total</b>	<b>882</b>	<b>1</b>	<b>0</b>	<b>8.4</b>	912	
2023	96	32	0	0.7	0	CCTR Transf From 2100-0171.000
<b>Explanation:</b>	To move Infrastructure Patrol & Inspection (IPI) costs (C134) to 1GD000.001 (IPI) where these RAMP C134 costs are tracked.					
2023	858	1	0	8.2	0	CCTR Transf From 2100-4143.000
<b>Explanation:</b>	Transfer costs from the Emissions Strategy Program 1EN001 over to Field O&M – Infrastructure Patrol and Inspection 1GD000.001 for leak survey execution costs associated with SB1371 to align with where work resides and is forecasted.					
2023	0	0	0	0.0	975	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.001 - Field O&M - Infrastructure Patrol & Inspection  
**Unit Measure:** Inspections & Surveys

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>Explanation:</b> Unit entry - C134 - Inspections & Surveys						
<b>2023 Total</b>	<b>955</b>	<b>33</b>	<b>0</b>	<b>8.9</b>	975	
2024	250	149	0	1.6	0	CCTR Transf From 2100-0171.000
<b>Explanation:</b> To move Infrastructure Patrol & Inspection (IPI) costs (C134) to 1GD000.001 (IPI) where these RAMP C134 costs are tracked.						
2024	1,303	3	0	10.8	0	CCTR Transf From 2100-4143.000
<b>Explanation:</b> Transfer costs from the Emissions Strategy Program 1EN001 over to Field O&M – Infrastructure Patrol and Inspection 1GD000.001 for leak survey execution costs associated with SB1371 to align with where work resides and is forecasted.						
2024	0	0	0	0.0	972	1-Sided Adj
<b>Explanation:</b> Unit entry - C134 - Inspections & Surveys						
<b>2024 Total</b>	<b>1,552</b>	<b>152</b>	<b>0</b>	<b>12.4</b>	972	
2025	94	25	0	0.7	0	CCTR Transf From 2100-0637.000
<b>Explanation:</b> To move Infrastructure Patrol & Inspection (IPI) costs (C134) to 1GD000.001 (IPI) where these RAMP C134 costs are tracked.						
2025	691	195	0	5.7	0	CCTR Transf From 2100-4143.000
<b>Explanation:</b> Transfer costs from the Emissions Strategy Program 1EN001 over to Field O&M Infrastructure Patrol and Inspection 1GD000.001 for leak survey execution costs associated with SB1371 to align with where work resides and is forecasted.						

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.001 - Field O&M - Infrastructure Patrol & Inspection  
**Unit Measure:** Inspections & Surveys

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	190	43	0	1.4	0	CCTR Transf From 2100-0171.000
<b>Explanation:</b> To move Infrastructure Patrol & Inspection (IPI) costs (C134) to 1GD000.001 (IPI) where these RAMP C134 costs are tracked.						
2025	0	0	0	0.0	891	1-Sided Adj
<b>Explanation:</b> Unit entry - C134 - Inspections & Surveys						
<b>2025 Total</b>	<b>976</b>	<b>263</b>	<b>0</b>	<b>7.8</b>	<b>891</b>	

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1GD000.002 - Field O&M - Damage Prevention (Electric Fiber Optic & Gas)**

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.002 - Field O&M - Damage Prevention (Electric Fiber Optic & Gas)  
**Unit Measure:** Inspections & Surveys

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**Activity Description:**

The activities described in this workpaper are compliance driven obligations mandated by 49 CFR §192.614 and the California One Call Statute (Cal. Gov't Code §4216). In addition, the Dig Safe Act of 2016 added enforcement to the digging law by establishing the California Underground Facilities Safe Excavation Board. This all RAMP workpaper group (Damage Prevention Activities – Gas (C002) and Damage Prevention Activities – Electric Underground (C267) includes labor and non-labor expenses to locate and mark out multiple underground facilities which include distribution and transmission gas facilities, secondary and primary electric underground, electric transmission, fiber optics, and standby activities of excavators near high pressure distribution facilities. The activities under this cost workgroup are preventative in nature, contribute to sustainability, and are required to avert damages caused by third-party excavators working near gas and electric underground substructures. In 2021, SDG&E staffed Damage Prevention with 100% internal resources. This, coupled with the control of Damage Prevention strategies, which includes the integration of Damage Prevention/Quality Assurance Analysts (C001) within 1GD001.000, fosters greater internal locator accountability and promotes increased pride and ownership in the work. As a result, SDG&E has seen a significant reduction in mismarks across electric, fiber optic, and gas mark-outs.

**Forecast Explanations:**

**Labor - Zero-Based**

The forecast for this cost category is developed using a zero-based approach that applies the five-year average year-over-year ( YoY) change in ticket volume (2021–2025) as the primary driver. A zero-based method is appropriate because ticket volume is the primary factor and directly correlates with both labor and non-labor resources needed to maintain compliance with the California One Call Statute (Cal. Gov't Code § 4216). Over the past five years, regulatory requirements for this work have remained stable, making the five- year YoY average an effective way to normalize the atypical spikes and declines in ticket activity.

Historical data from 2021–2025 shows a consistent upward trend in expenses, driven by increased overtime, expanded traffic control needs to meet two-day response requirements for mark outs, higher standby request volume, and continued growth in customer Dig Alert tickets. As economic activity expands, this upward trend in ticket volume and the associated labor and non-labor requirements is expected to continue. Relying solely on a single historical year or a simple base year forecast would not adequately capture the ongoing increase in activity drivers. Therefore, using a zero-based forecast anchored on the five-year average YoY ticket growth provides the most accurate and representative method for projecting future labor and non-labor requirements for this group.

See supplemental workpaper, SDGE-04-WP-SUP-001, for calculation details.

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
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**Workpaper:** 1GD000.002 - Field O&M - Damage Prevention (Electric Fiber Optic & Gas)  
**Unit Measure:** Inspections & Surveys

**Non-Labor - Zero-Based**

NOTE: See explanation above under Labor. This covers both labor and non-labor.

**NSE - Zero-Based**

N/A

**Units - Zero-Based**

Tickets to mark out underground electric, underground fiber, and underground gas lines.

C002 – Tickets: 2026 = 199,227 | 2027 = 203,349 | 2028 = 207,557 | 2029 = 211,851 | 2030 = 216,235 | 2031 = 220,709

C267 – Tickets: 2026 = 199,227 | 2027 = 203,349 | 2028 = 207,557 | 2029 = 211,851 | 2030 = 216,235 | 2031 = 220,709

**Summary of Results:**

**In 2025\$ (000) Incurred Costs**

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	7,038	7,286	7,105	7,935	7,621	7,930	8,093	8,259	8,430	8,603	8,780
Non-Labor	1,330	1,215	1,494	1,208	1,103	1,126	1,149	1,173	1,197	1,222	1,247
NSE	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>8,368</b>	<b>8,501</b>	<b>8,598</b>	<b>9,143</b>	<b>8,723</b>	<b>9,056</b>	<b>9,242</b>	<b>9,432</b>	<b>9,627</b>	<b>9,825</b>	<b>10,027</b>
FTE	62.2	62.2	59.7	64.3	62.9	63.2	64.5	65.9	67.2	68.6	70.1
Units *(000)	*302	*344	*364	*387	*390	*398	*406	*415	*423	*432	*441

Note: Totals may include rounding differences.

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.002 - Field O&M - Damage Prevention (Electric Fiber Optic & Gas)  
**Unit Measure:** Inspections & Surveys

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
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	7,779	7,940	8,104	8,272	8,443	8,617	151	153	155	158	160	163	7,930	8,093	8,259	8,430	8,603	8,780
NLbr	1,126	1,149	1,173	1,197	1,222	1,247	0	0	0	0	0	0	1,126	1,149	1,173	1,197	1,222	1,247
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>8,905</b>	<b>9,089</b>	<b>9,277</b>	<b>9,469</b>	<b>9,665</b>	<b>9,864</b>	<b>151</b>	<b>153</b>	<b>155</b>	<b>158</b>	<b>160</b>	<b>163</b>	<b>9,056</b>	<b>9,242</b>	<b>9,432</b>	<b>9,627</b>	<b>9,825</b>	<b>10,027</b>
FTE	63.2	64.5	65.9	67.2	68.6	70.1	0.0	0.0	0.0	0.0	0.0	0.0	63.2	64.5	65.9	67.2	68.6	70.1
Units *(000)	*398	*406	*415	*423	*432	*441	*0	*0	*0	*0	*0	*0	*398	*406	*415	*423	*432	*441

**Forecast Adjustment Details:**

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2026	151	0	0	151	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>151</b>	<b>0</b>	<b>0</b>	<b>151</b>	<b>0.0</b>	<b>0</b>	
2027	153	0	0	153	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>153</b>	<b>0</b>	<b>0</b>	<b>153</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.002 - Field O&M - Damage Prevention (Electric Fiber Optic & Gas)  
**Unit Measure:** Inspections & Surveys

Year	Labor (Zero-Based)	NLbr (Zero-Based)	NSE (Zero-Based)	Total	FTE	Units (Zero-Based)	Adj_Type
2028	155	0	0	155	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>155</b>	<b>0</b>	<b>0</b>	<b>155</b>	<b>0.0</b>	<b>0</b>	
2029	158	0	0	158	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>158</b>	<b>0</b>	<b>0</b>	<b>158</b>	<b>0.0</b>	<b>0</b>	
2030	160	0	0	160	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>160</b>	<b>0</b>	<b>0</b>	<b>160</b>	<b>0.0</b>	<b>0</b>	
2031	163	0	0	163	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>163</b>	<b>0</b>	<b>0</b>	<b>163</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.002 - Field O&M - Damage Prevention (Electric Fiber Optic & Gas)  
**Unit Measure:** Inspections & Surveys

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	7,003	6,842	7,038	7,008	6,647
Non-Labor	1,099	1,123	1,422	2,067	1,103
NSE	0	0	0	0	0
<b>Total</b>	<b>8,102</b>	<b>7,965</b>	<b>8,460</b>	<b>9,075</b>	<b>7,750</b>
FTE	66.2	62.2	60.3	58.6	54.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	-1,783	-1,186	-1,245	-273	0
Non-Labor	0	0	0	-891	0
NSE	0	0	0	0	0
<b>Total</b>	<b>-1,783</b>	<b>-1,186</b>	<b>-1,245</b>	<b>-1,164</b>	<b>0</b>
FTE	-13.1	-8.8	-8.7	-2.8	0.0
Units *(000)	*302	*344	*364	*387	*390
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	5,220	5,657	5,794	6,736	6,647
Non-Labor	1,099	1,123	1,422	1,175	1,103
NSE	0	0	0	0	0
<b>Total</b>	<b>6,319</b>	<b>6,779</b>	<b>7,215</b>	<b>7,911</b>	<b>7,750</b>
FTE	53.1	53.4	51.6	55.8	54.0
Units *(000)	*302	*344	*364	*387	*390
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	786	824	805	914	973

San Diego Gas & Electric Company  
 2028 GRC - APPLICATION  
 Non-Shared Service Workpapers

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.002 - Field O&M - Damage Prevention (Electric Fiber Optic & Gas)  
**Unit Measure:** Inspections & Surveys

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>786</b>	<b>824</b>	<b>805</b>	<b>914</b>	<b>973</b>
FTE	9.1	8.8	8.1	8.5	8.9
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	1,032	805	507	286	0
Non-Labor	231	92	72	33	0
NSE	0	0	0	0	0
<b>Total</b>	<b>1,262</b>	<b>897</b>	<b>578</b>	<b>319</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	7,038	7,286	7,105	7,935	7,621
Non-Labor	1,330	1,215	1,494	1,208	1,103
NSE	0	0	0	0	0
<b>Total</b>	<b>8,368</b>	<b>8,501</b>	<b>8,598</b>	<b>9,143</b>	<b>8,723</b>
FTE	62.2	62.2	59.7	64.3	62.9
Units *(000)	*302	*344	*364	*387	*390

\* 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  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.002 - Field O&M - Damage Prevention (Electric Fiber Optic & Gas)  
**Unit Measure:** Inspections & Surveys

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	-1,783	-1,186	-1,245	-273	0	
Non-Labor	0	0	0	-891	0	
NSE	0	0	0	0	0	
<b>Total</b>	<b>-1,783</b>	<b>-1,186</b>	<b>-1,245</b>	<b>-1,164</b>	<b>0</b>	
FTE	-13.1	-8.8	-8.7	-2.8	0.0	
Units *(000)	*302	*344	*364	*387	*390	

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-1,710	0	0	-12.5	0	CCTR Transf To 2100-0079.003
<b>Explanation:</b>	To move Gas Emergency Department costs (C005) to 1GD000.003 (Leak Repair & Restoration) where these RAMP C005 costs are tracked.					
2021	-73	0	0	-0.6	0	CCTR Transf To 2100-0079.004
<b>Explanation:</b>	To move Distribution Maintenance costs not associated with Damage Prevention to 1GD000.004 (Distribution Maintenance) where these costs are tracked.					
2021	0	0	0	0.0	302,266	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.002 - Field O&M - Damage Prevention (Electric Fiber Optic & Gas)  
**Unit Measure:** Inspections & Surveys

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>Explanation:</b> Unit entry - C002 - Tickets - 151 133; Unit entry - C267 - Tickets - 151,133						
<b>2021 Total</b>	<b>-1,783</b>	<b>0</b>	<b>0</b>	<b>-13.1</b>	302,266	
2022	-1,134	0	0	-8.2	0	CCTR Transf To 2100-0079.003
<b>Explanation:</b> To move Gas Emergency Department costs (C005) to 1GD000.003 (Leak Repair & Restoration) where these RAMP C005 costs are tracked.						
2022	-51	0	0	-0.6	0	CCTR Transf To 2100-0079.004
<b>Explanation:</b> To move Distribution Maintenance costs not associated with Damage Prevention to 1GD000.004 (Distribution Maintenance) where these costs are tracked.						
2022	0	0	0	0.0	344,038	1-Sided Adj
<b>Explanation:</b> Unit entry - C002 - Tickets - 172 019; Unit entry - C267 - Tickets - 172,019						
<b>2022 Total</b>	<b>-1,186</b>	<b>0</b>	<b>0</b>	<b>-8.8</b>	344,038	
2023	-1,222	0	0	-8.4	0	CCTR Transf To 2100-0079.003
<b>Explanation:</b> To move Gas Emergency Department costs (C005) to 1GD000.003 (Leak Repair & Restoration) where these RAMP C005 costs are tracked.						
2023	-23	0	0	-0.3	0	CCTR Transf To 2100-0079.004
<b>Explanation:</b> To move Distribution Maintenance costs not associated with Damage Prevention to 1GD000.004 (Distribution Maintenance) where these costs are tracked.						

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.002 - Field O&M - Damage Prevention (Electric Fiber Optic & Gas)  
**Unit Measure:** Inspections & Surveys

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	364,708	1-Sided Adj
<b>Explanation:</b>	Unit entry - C002 - Tickets - 182354; Unit entry - C267 - Tickets - 182,354					
<b>2023 Total</b>	<b>-1,245</b>	<b>0</b>	<b>0</b>	<b>-8.7</b>	364,708	
2024	-273	0	0	-2.8	0	CCTR Transf To 2100-0159.000
<b>Explanation:</b>	To move Damage Prevention Management costs to 1GD004.000 (Ops & Mgmt) where Operations and Management costs including Damage Prevention Management costs are tracked.					
2024	0	0	0	0.0	387,216	1-Sided Adj
<b>Explanation:</b>	Unit entry - C002 - Tickets - 193608; Unit entry - C267 - Tickets - 193,608					
2024	0	-891	0	0.0	0	1-Sided Adj
<b>Explanation:</b>	To remove non-recurring 2024 non-labor expenses that are not indicative of recurring operational activities and therefore should be excluded from historical trend analyses used in forecasting Damage Prevention (1GD000.002).					
<b>2024 Total</b>	<b>-273</b>	<b>-891</b>	<b>0</b>	<b>-2.8</b>	387,216	
2025	0	0	0	0.0	390,376	1-Sided Adj
<b>Explanation:</b>	Unit entry - C002 - Tickets - 195188; Unit entry - C267 - Tickets - 195,188					
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	390,376	

*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper 1GD000.002**

**SDGE-04-WP-SUP-001**  
**San Diego Gas and Electric Company -- Gas Distribution -- Witness Tashonda Taylor**  
**Supplemental Workpaper for 1GD000.002 Damage Prevention (Electric, Fiber Optic, & Gas combined)**

**Total Tickets**

	2020	2021	2022	2023	2024	2025	
<b>Historical Ticket Volume (Electric, Fiber Optic -----&gt; &amp; Gas combined)</b>	361,864	302,266	344,038	364,708	387,216	390,376	[A]
<b>Year over Year Percentage -----&gt; Increase in Tickets</b>		-16.5%	13.8%	6.0%	6.2%	0.8%	5 year average rate of year-over-year ticket increase
							2.1%

	Historical (Thousands of \$2025)	Forecast (Thousands of \$2025)						
		2025	2026	2027	2028	2029	2030	2031
<b>Damage Prevention (Electric, Fiber Optics, &amp; Gas combined)</b>	[B]	[C] ((A) x [B]+[B])	[D] ((A) x [C]+[C])	[E] ((A) x [D]+[D])	[F] ((A) x [E]+[E])	[G] ((A) x [F]+[F])	[H] ((A) x [G]+[G])	
	Labor <sup>1</sup>	\$7,621	\$7,779	\$7,940	\$8,104	\$8,272	\$8,443	\$8,617
	Non-Labor	\$1,103	\$1,126	\$1,149	\$1,173	\$1,197	\$1,222	\$1,247
	Total <sup>1</sup>	\$8,724	\$8,905	\$9,089	\$9,277	\$9,469	\$9,665	\$9,865
	# of tickets	390,376	398,453	406,698	415,113	423,702	432,469	441,417

Notes: Amounts include vacation and sick leave.

<sup>1</sup> 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.

**Beginning of Workpaper**  
**1GD000.003 - Field O&M - Leak Repair & Restoration**

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.003 - Field O&M - Leak Repair & Restoration  
**Unit Measure:** Leaks Repaired

**Activity Description:**

Leak Repair & Restoration work is reactive and corrective in nature, performed to maintain the safe and reliable operation of the natural gas system. Activities within this workgroup support compliance with federal regulations (49 CFR §192) and state requirements under CPUC General Order 112-F related to pipeline safety. This work also helps extend the service life of distribution mains, service pipelines, and associated infrastructure. Leak Repair & Restoration includes both labor and non-labor costs associated with 24/7 emergency response by the Gas Emergency Departments (GED), the investigation and repair of leaks on distribution infrastructure (including mains, services, valves, and risers), and the restoration of streets, sidewalks, or landscaping following leak repairs.

This RAMP workpaper includes two RAMP mitigations (C131 – Leak Repair & Restoration & C005 – Gas Emergency Department).

**Forecast Explanations:**

**Labor - Base YR Rec**

The forecast method developed for this cost category is based on 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. It best reflects the current conditions for Leak Repair & Restoration, as labor and non-labor expenses increased collectively in 2025 due to an increase in material costs and municipality restoration requirements. A variety of factors influence the level of spending on Leak Repair & Restoration each year. These factors include increasing government regulations, aging infrastructure, public safety concerns, municipal requirements, and material failure. Labor and non-labor expenses are expected to remain flat from the 2025 base year, as SDGE gains efficiencies by repairing non-hazardous leaks within planned projects and consolidating non-hazardous leaks to achieve efficiencies in non-labor costs. Therefore, 2025 was chosen as the base level of expense for future years. This forecast results in no change in expense over the 2025 adjusted recorded base in TY 2028. 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 - Base YR Rec**

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.003 - Field O&M - Leak Repair & Restoration  
**Unit Measure:** Leaks Repaired

NOTE: See explanation above under Labor. This covers both labor and non-labor.

**NSE - Base YR Rec**

N/A

**Units - Base YR Rec**

Leaks Repaired and GED Responses

C131 – Leaks Repaired: 2026 = 731 | 2027 = 731 | 2028 = 731 | 2029 = 731 | 2030 = 731 | 2031 = 731  
 C005 – GED Responses: 2026 = 1,334 | 2027 = 1,334 | 2028 = 1,334 | 2029 = 1,334 | 2030 = 1,334 | 2031 = 1,334

**Summary of Results:**

**In 2025\$ (000) Incurred Costs**

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	6,570	5,823	5,912	5,781	4,621	4,711	4,710	4,710	4,709	4,709	4,708
Non-Labor	1,405	1,149	1,543	1,468	1,396	1,396	1,396	1,396	1,396	1,396	1,396
NSE	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>7,975</b>	<b>6,972</b>	<b>7,456</b>	<b>7,249</b>	<b>6,017</b>	<b>6,107</b>	<b>6,106</b>	<b>6,106</b>	<b>6,105</b>	<b>6,105</b>	<b>6,104</b>
FTE	45.6	41.7	42.2	41.5	34.5	34.5	34.5	34.5	34.5	34.5	34.5
Units	325	336	494	860	731	731	731	731	731	731	731

Note: Totals may include rounding differences.

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.003 - Field O&M - Leak Repair & Restoration  
**Unit Measure:** Leaks Repaired

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
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	4,621	4,621	4,621	4,621	4,621	4,621	90	89	89	88	88	87	4,711	4,710	4,710	4,709	4,709	4,708
NLbr	1,396	1,396	1,396	1,396	1,396	1,396	0	0	0	0	0	0	1,396	1,396	1,396	1,396	1,396	1,396
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>6,017</b>	<b>6,017</b>	<b>6,017</b>	<b>6,017</b>	<b>6,017</b>	<b>6,017</b>	<b>90</b>	<b>89</b>	<b>89</b>	<b>88</b>	<b>88</b>	<b>87</b>	<b>6,107</b>	<b>6,106</b>	<b>6,106</b>	<b>6,105</b>	<b>6,105</b>	<b>6,104</b>
FTE	34.5	34.5	34.5	34.5	34.5	34.5	0.0	0.0	0.0	0.0	0.0	0.0	34.5	34.5	34.5	34.5	34.5	34.5
Units	731	731	731	731	731	731	0	0	0	0	0	0	731	731	731	731	731	731

**Forecast Adjustment Details:**

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	90	0	0	90	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>90</b>	<b>0</b>	<b>0</b>	<b>90</b>	<b>0.0</b>	<b>0</b>	
2027	89	0	0	89	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>89</b>	<b>0</b>	<b>0</b>	<b>89</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.003 - Field O&M - Leak Repair & Restoration  
**Unit Measure:** Leaks Repaired

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	89	0	0	89	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>89</b>	<b>0</b>	<b>0</b>	<b>89</b>	<b>0.0</b>	<b>0</b>	
2029	88	0	0	88	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>88</b>	<b>0</b>	<b>0</b>	<b>88</b>	<b>0.0</b>	<b>0</b>	
2030	88	0	0	88	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>88</b>	<b>0</b>	<b>0</b>	<b>88</b>	<b>0.0</b>	<b>0</b>	
2031	87	0	0	87	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>87</b>	<b>0</b>	<b>0</b>	<b>87</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.003 - Field O&M - Leak Repair & Restoration  
**Unit Measure:** Leaks Repaired

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	3,417	3,549	3,773	5,168	4,146
Non-Labor	1,460	1,377	2,242	1,773	2,042
NSE	0	0	0	0	0
<b>Total</b>	<b>4,877</b>	<b>4,927</b>	<b>6,015</b>	<b>6,941</b>	<b>6,188</b>
FTE	29.4	29.4	30.1	38.3	30.9
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	1,456	972	1,048	-261	-115
Non-Labor	-298	-316	-773	-344	-646
NSE	0	0	0	0	0
<b>Total</b>	<b>1,158</b>	<b>656</b>	<b>275</b>	<b>-606</b>	<b>-761</b>
FTE	9.6	6.3	6.4	-2.4	-1.3
Units	325	336	494	860	731
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	4,873	4,521	4,821	4,907	4,031
Non-Labor	1,162	1,062	1,469	1,428	1,396
NSE	0	0	0	0	0
<b>Total</b>	<b>6,035</b>	<b>5,583</b>	<b>6,290</b>	<b>6,335</b>	<b>5,427</b>
FTE	38.9	35.7	36.5	36.0	29.6
Units	325	336	494	860	731
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	734	659	670	666	590

San Diego Gas & Electric Company  
 2028 GRC - APPLICATION  
 Non-Shared Service Workpapers

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.003 - Field O&M - Leak Repair & Restoration  
**Unit Measure:** Leaks Repaired

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>734</b>	<b>659</b>	<b>670</b>	<b>666</b>	<b>590</b>
FTE	6.7	6.0	5.7	5.5	4.9
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	963	643	422	208	0
Non-Labor	244	87	74	40	0
NSE	0	0	0	0	0
<b>Total</b>	<b>1,207</b>	<b>730</b>	<b>496</b>	<b>248</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	6,570	5,823	5,912	5,781	4,621
Non-Labor	1,405	1,149	1,543	1,468	1,396
NSE	0	0	0	0	0
<b>Total</b>	<b>7,975</b>	<b>6,972</b>	<b>7,456</b>	<b>7,249</b>	<b>6,017</b>
FTE	45.6	41.7	42.2	41.5	34.5
Units	325	336	494	860	731

\* 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  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.003 - Field O&M - Leak Repair & Restoration  
**Unit Measure:** Leaks Repaired

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	1,456	972	1,048	-261	-115	
Non-Labor	-298	-316	-773	-344	-646	
NSE	0	0	0	0	0	
<b>Total</b>	<b>1,158</b>	<b>656</b>	<b>275</b>	<b>-606</b>	<b>-761</b>	
FTE	9.6	6.3	6.4	-2.4	-1.3	
Units	325	336	494	860	731	

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	1,710	0	0	12.5	0	CCTR Transf From 2100-0079.002
<b>Explanation:</b>	To move Gas Emergency Department costs (C005) to 1GD000.003 (Leak Repair & Restoration) where these RAMP C005 costs are tracked.					
2021	186	4	0	1.8	0	CCTR Transf From 2100-0171.000
<b>Explanation:</b>	To move Leak Repair costs (C131) to 1GD000.003 (Leak Repair & Restoration) where these RAMP C131 costs are tracked.					
2021	-440	-302	0	-4.7	0	CCTR Transf To 2100-0079.004

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.003 - Field O&M - Leak Repair & Restoration  
**Unit Measure:** Leaks Repaired

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>Explanation:</b> To move Distribution Maintenance cost not associated with leak repair to 1GD000.004 (Distribution Maintenance) where these costs are tracked.						
2021	0	0	0	0.0	325	1-Sided Adj
<b>Explanation:</b> Unit entry - C131 - Leaks Repaired - 325; Unit entry - C005 - Responses - 1,452						
<b>2021 Total</b>	<b>1,456</b>	<b>-298</b>	<b>0</b>	<b>9.6</b>	<b>325</b>	
2022	1,134	0	0	8.2	0	CCTR Transf From 2100-0079.002
<b>Explanation:</b> To move Gas Emergency Department costs (C005) to 1GD000.003 (Leak Repair & Restoration) where these RAMP C005 costs are tracked.						
2022	219	11	0	1.9	0	CCTR Transf From 2100-0171.000
<b>Explanation:</b> To move Leak Repair costs (C131) to 1GD000.003 (Leak Repair & Restoration) where these RAMP C131 costs are tracked.						
2022	-382	-326	0	-3.8	0	CCTR Transf To 2100-0079.004
<b>Explanation:</b> To move Distribution Maintenance cost not associated with leak repair to 1GD000.004 (Distribution Maintenance) where these costs are tracked.						
2022	0	0	0	0.0	336	1-Sided Adj
<b>Explanation:</b> Unit entry - C131 - Leaks Repaired - 336; Unit entry - C005 - Responses - 1,546						
<b>2022 Total</b>	<b>972</b>	<b>-316</b>	<b>0</b>	<b>6.3</b>	<b>336</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.003 - Field O&M - Leak Repair & Restoration  
**Unit Measure:** Leaks Repaired

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	1,222	0	0	8.4	0	CCTR Transf From 2100-0079.002
<b>Explanation:</b>	To move Gas Emergency Department costs (C005) to 1GD000.003 (Leak Repair & Restoration) where these RAMP C005 costs are tracked.					
2023	260	42	0	2.1	0	CCTR Transf From 2100-0171.000
<b>Explanation:</b>	To move Leak Repair costs (C131) to 1GD000.003 (Leak Repair & Restoration) where these RAMP C131 costs are tracked.					
2023	-433	-815	0	-4.1	0	CCTR Transf To 2100-0079.004
<b>Explanation:</b>	To move Distribution Maintenance cost not associated with leak repair to 1GD000.004 (Distribution Maintenance) where these costs are tracked.					
2023	0	0	0	0.0	494	1-Sided Adj
<b>Explanation:</b>	Unit entry - C131 - Leaks Repaired - 494; Unit entry - C005 - Responses - 1,313					
<b>2023 Total</b>	<b>1,048</b>	<b>-773</b>	<b>0</b>	<b>6.4</b>	<b>494</b>	
2024	-585	-374	0	-5.0	0	CCTR Transf To 2100-0079.004
<b>Explanation:</b>	To move Distribution Maintenance cost not associated with leak repair to 1GD000.004 (Distribution Maintenance) where these costs are tracked.					
2024	324	30	0	2.6	0	CCTR Transf From 2100-0171.000
<b>Explanation:</b>	To move Leak Repair costs (C131) to 1GD000.003 (Leak Repair & Restoration) where these RAMP C131 costs are tracked.					

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.003 - Field O&M - Leak Repair & Restoration  
**Unit Measure:** Leaks Repaired

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	0	0	0.0	860	1-Sided Adj
<b>Explanation:</b> Unit entry - C131 - Leaks Repaired - 860; Unit entry - C005 - Responses - 1,591						
<b>2024 Total</b>	<b>-261</b>	<b>-344</b>	<b>0</b>	<b>-2.4</b>	860	
2025	305	25	0	2.4	0	CCTR Transf From 2100-0171.000
<b>Explanation:</b> To move Leak Repair costs (C131) to 1GD000.003 (Leak Repair & Restoration) where these RAMP C131 costs are tracked.						
2025	-421	-671	0	-3.7	0	CCTR Transf To 2100-0079.004
<b>Explanation:</b> To move Distribution Maintenance cost not associated with leak repair to 1GD000.004 (Distribution Maintenance) where these costs are tracked.						
2025	0	0	0	0.0	731	1-Sided Adj
<b>Explanation:</b> Unit entry - C131 - Leaks Repaired - 731; Unit entry - C005 - Responses - 1,334						
<b>2025 Total</b>	<b>-115</b>	<b>-646</b>	<b>0</b>	<b>-1.3</b>	731	

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1GD000.004 - Field O&M - Distribution Maintenance**

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.004 - Field O&M - Distribution Maintenance  
**Unit Measure:** Orders

**Activity Description:**

Distribution maintenance work is generally corrective in nature and is required to keep the natural gas system operating safely and reliably. The work in this workgroup is designed to meet federal regulations, as outlined in 49 CFR §192, and state regulations, as specified in CPUC General Order 112-F, pertaining to pipeline safety, and to extend the life of distribution mains, service pipelines, and related infrastructure. Distribution maintenance work is primarily comprised of labor and non-labor expenses associated with moving, lowering, and raising short sections of gas distribution mains and services, vaults, valves, and related structures, changing service valves, checking the condition of coating at the MSA (Meter Set Assembly), testing service pipe for leaks, inspecting and testing service pipe after repairs have been made, and installing, maintaining and removing temporary feeds. Also included in this subgroup are expenses for moving, lowering, and raising sections of distribution services. Rearranging and relocating an existing service may be required due to alterations in buildings or grounds, as well as municipal improvements such as street widening or sewer and water system work.

**Forecast Explanations:**

**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. In addition, Distribution Maintenance labor and non-labor expenses are expected to remain flat for the 2025 base year, even with increased material costs and municipality restoration requirements due to recent efficiencies in how gas crews are managed. Several factors influence the level of spending on distribution maintenance each year. These factors include government regulations, aging infrastructure, public safety, municipality restoration requirements, material failure, infrastructure, and economic conditions. Therefore, 2025 was chosen as the base level of expense for future years. This forecast results in no change in expense over the 2025 adjusted recorded base in TY 2028.

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**

NOTE: See explanation above under Labor. This covers both labor and non-labor.

**NSE - Base YR Rec**

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.004 - Field O&M - Distribution Maintenance  
**Unit Measure:** Orders

N/A

**Units - Base YR Rec**

# of orders

**Summary of Results:**

**In 2025\$ (000) Incurred Costs**

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,725	2,436	2,161	2,871	2,949	3,006	3,006	3,006	3,005	3,005	3,005
Non-Labor	447	484	981	566	822	822	822	822	822	822	822
NSE	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2,172</b>	<b>2,920</b>	<b>3,142</b>	<b>3,438</b>	<b>3,771</b>	<b>3,828</b>	<b>3,828</b>	<b>3,828</b>	<b>3,827</b>	<b>3,827</b>	<b>3,827</b>
FTE	15.0	20.7	18.0	23.6	24.9	24.9	24.9	24.9	24.9	24.9	24.9
Units	1,536	2,921	3,535	2,882	2,585	2,585	2,585	2,585	2,585	2,585	2,585

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.004 - Field O&M - Distribution Maintenance  
**Unit Measure:** Orders

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																			
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	2,949	2,949	2,949	2,949	2,949	2,949	57	57	57	56	56	56	3,006	3,006	3,006	3,005	3,005	3,005	
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	
<b>Total</b>	<b>3,771</b>	<b>3,771</b>	<b>3,771</b>	<b>3,771</b>	<b>3,771</b>	<b>3,771</b>	<b>57</b>	<b>57</b>	<b>57</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>3,828</b>	<b>3,828</b>	<b>3,828</b>	<b>3,827</b>	<b>3,827</b>	<b>3,827</b>	
FTE	24.9	24.9	24.9	24.9	24.9	24.9	0.0	0.0	0.0	0.0	0.0	0.0	24.9	24.9	24.9	24.9	24.9	24.9	
Units	2,585	2,585	2,585	2,585	2,585	2,585	0	0	0	0	0	0	2,585	2,585	2,585	2,585	2,585	2,585	

**Forecast Adjustment Details:**

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	57	0	0	57	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>57</b>	<b>0</b>	<b>0</b>	<b>57</b>	<b>0.0</b>	<b>0</b>	
2027	57	0	0	57	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>57</b>	<b>0</b>	<b>0</b>	<b>57</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.004 - Field O&M - Distribution Maintenance  
**Unit Measure:** Orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	57	0	0	57	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>57</b>	<b>0</b>	<b>0</b>	<b>57</b>	<b>0.0</b>	<b>0</b>	
2029	56	0	0	56	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>56</b>	<b>0.0</b>	<b>0</b>	
2030	56	0	0	56	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>56</b>	<b>0.0</b>	<b>0</b>	
2031	56	0	0	56	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>56</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.004 - Field O&M - Distribution Maintenance  
**Unit Measure:** Orders

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	766	1,458	1,306	1,852	2,152
Non-Labor	105	138	125	195	179
NSE	0	0	0	0	0
<b>Total</b>	<b>871</b>	<b>1,595</b>	<b>1,430</b>	<b>2,047</b>	<b>2,330</b>
FTE	7.5	13.4	11.3	15.4	17.7
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	514	433	456	585	421
Non-Labor	264	310	809	356	644
NSE	0	0	0	0	0
<b>Total</b>	<b>778</b>	<b>743</b>	<b>1,265</b>	<b>941</b>	<b>1,064</b>
FTE	5.3	4.4	4.4	5.0	3.7
Units	1,536	2,921	3,535	2,882	2,585
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,279	1,891	1,762	2,437	2,572
Non-Labor	369	448	934	551	822
NSE	0	0	0	0	0
<b>Total</b>	<b>1,649</b>	<b>2,339</b>	<b>2,696</b>	<b>2,988</b>	<b>3,395</b>
FTE	12.8	17.8	15.7	20.5	21.4
Units	1,536	2,921	3,535	2,882	2,585
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	193	276	245	331	377

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.004 - Field O&M - Distribution Maintenance  
**Unit Measure:** Orders

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>193</b>	<b>276</b>	<b>245</b>	<b>331</b>	<b>377</b>
FTE	2.2	2.9	2.3	3.1	3.5
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	253	269	154	103	0
Non-Labor	77	37	47	15	0
NSE	0	0	0	0	0
<b>Total</b>	<b>330</b>	<b>306</b>	<b>201</b>	<b>119</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	1,725	2,436	2,161	2,871	2,949
Non-Labor	447	484	981	566	822
NSE	0	0	0	0	0
<b>Total</b>	<b>2,172</b>	<b>2,920</b>	<b>3,142</b>	<b>3,438</b>	<b>3,771</b>
FTE	15.0	20.7	18.0	23.6	24.9
Units	1,536	2,921	3,535	2,882	2,585

\* 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  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.004 - Field O&M - Distribution Maintenance  
**Unit Measure:** Orders

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	514	433	456	585	421	
Non-Labor	264	310	809	356	644	
NSE	0	0	0	0	0	
<b>Total</b>	<b>778</b>	<b>743</b>	<b>1,265</b>	<b>941</b>	<b>1,064</b>	
FTE	5.3	4.4	4.4	5.0	3.7	
Units	1,536	2,921	3,535	2,882	2,585	

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-38	0	0.0	0	1-Sided Adj
<b>Explanation:</b> To add back special billable credits per Accounting						
2021	73	0	0	0.6	0	CCTR Transf From 2100-0079.002
<b>Explanation:</b> To move Distribution Maintenance costs not associated with Damage Prevention to 1GD000.004 (Distribution Maintenance) where these costs are tracked.						
2021	440	302	0	4.7	0	CCTR Transf From 2100-0079.003

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.004 - Field O&M - Distribution Maintenance  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>Explanation:</b> To move Distribution Maintenance cost not associated with leak repair to 1GD000.004 (Distribution Maintenance) where these costs are tracked.						
2021	0	0	0	0.0	1,536	1-Sided Adj
<b>Explanation:</b> Unit entry - Orders						
<b>2021 Total</b>	<b>514</b>	<b>264</b>	<b>0</b>	<b>5.3</b>	1,536	
2022	0	-16	0	0.0	0	1-Sided Adj
<b>Explanation:</b> To add back special billable credits per Accounting						
2022	51	0	0	0.6	0	CCTR Transf From 2100-0079.002
<b>Explanation:</b> To move Distribution Maintenance costs not associated with Damage Prevention to 1GD000.004 (Distribution Maintenance) where these costs are tracked.						
2022	382	326	0	3.8	0	CCTR Transf From 2100-0079.003
<b>Explanation:</b> To move Distribution Maintenance cost not associated with leak repair to 1GD000.004 (Distribution Maintenance) where these costs are tracked.						
2022	0	0	0	0.0	2,921	1-Sided Adj
<b>Explanation:</b> Unit entry - Orders						
<b>2022 Total</b>	<b>433</b>	<b>310</b>	<b>0</b>	<b>4.4</b>	2,921	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.004 - Field O&M - Distribution Maintenance  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	-7	0	0.0	0	1-Sided Adj
<b>Explanation:</b>	To add back special billable credits per Accounting					
2023	23	0	0	0.3	0	CCTR Transf From 2100-0079.002
<b>Explanation:</b>	To move Distribution Maintenance costs not associated with Damage Prevention to 1GD000.004 (Distribution Maintenance) where these costs are tracked.					
2023	433	815	0	4.1	0	CCTR Transf From 2100-0079.003
<b>Explanation:</b>	To move Distribution Maintenance cost not associated with leak repair to 1GD000.004 (Distribution Maintenance) where these costs are tracked.					
2023	0	0	0	0.0	3,535	1-Sided Adj
<b>Explanation:</b>	Unit entry - Orders					
<b>2023 Total</b>	<b>456</b>	<b>809</b>	<b>0</b>	<b>4.4</b>	<b>3,535</b>	
2024	585	374	0	5.0	0	CCTR Transf From 2100-0079.003
<b>Explanation:</b>	To move Distribution Maintenance cost not associated with leak repair to 1GD000.004 (Distribution Maintenance) where these costs are tracked.					
2024	0	-18	0	0.0	0	1-Sided Adj
<b>Explanation:</b>	To add back special billable credits per Accounting					

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.004 - Field O&M - Distribution Maintenance  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	0	0	0.0	2,882	1-Sided Adj
<b>Explanation:</b> Unit entry - Orders						
<b>2024 Total</b>	<b>585</b>	<b>356</b>	<b>0</b>	<b>5.0</b>	<b>2,882</b>	
2025	0	-27	0	0.0	0	1-Sided Adj
<b>Explanation:</b> To add back special billable credits per Accounting.						
2025	421	671	0	3.7	0	CCTR Transf From 2100-0079.003
<b>Explanation:</b> To move Distribution Maintenance cost not associated with leak repair to 1GD000.004 (Distribution Maintenance) where these costs are tracked.						
2025	0	0	0	0.0	2,585	1-Sided Adj
<b>Explanation:</b> Unit entry - Orders						
<b>2025 Total</b>	<b>421</b>	<b>644</b>	<b>0</b>	<b>3.7</b>	<b>2,585</b>	

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1GD000.005 - Field O&M - Tools Fittings & Materials**

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.005 - Field O&M - Tools Fittings & Materials  
**Unit Measure:** N/A

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**Activity Description:**

This group includes labor and non-labor expenses necessary for small tools, small pipe fittings, miscellaneous installation and pipeline materials (such as pipe wrap, gaskets, washers, bolts, stakes, and pipe straps) used during construction and maintenance activities, and those held in inventory as vehicle truck stock. These materials are necessary for the job to provide complete and safe work results. This also includes tool repair and maintenance.

**Forecast Explanations:**

**Labor - Base YR Rec**

The forecast method developed for this cost category is based on 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. Labor and non-labor expenses associated with activities in this group (purchases of small tools, fittings, and miscellaneous materials) tend to fluctuate from year to year but are ultimately based on the current employee levels as well as the current levels of inspections and patrols. Therefore, a base year adjusted recorded forecast would provide a more accurate representation of the level of funding needed after 2025.

**Non-Labor - Base YR Rec**

NOTE: See explanation above under Labor. This covers both labor and non-labor.

**NSE - Base YR Rec**

N/A

**Units - Base YR Rec**

N/A

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.005 - Field O&M - Tools Fittings & Materials  
**Unit Measure:** N/A

**Summary of Results:**

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	48	152	124	83	163	163	163	163	163	163	163
Non-Labor	1,222	1,063	1,141	1,608	1,345	1,345	1,345	1,345	1,345	1,345	1,345
NSE	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,270</b>	<b>1,215</b>	<b>1,265</b>	<b>1,691</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>
FTE	0.2	1.4	1.0	0.5	1.6	1.6	1.6	1.6	1.6	1.6	1.6
Units	0	0	0	0	0	0	0	0	0	0	0

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.005 - Field O&M - Tools Fittings & Materials  
**Unit Measure:** N/A

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																			
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	163	163	163	163	163	163	0	0	0	0	0	0	163	163	163	163	163	163	163
NLbr	1,345	1,345	1,345	1,345	1,345	1,345	0	0	0	0	0	0	1,345	1,345	1,345	1,345	1,345	1,345	1,345
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>
FTE	1.6	1.6	1.6	1.6	1.6	1.6	0.0	0.0	0.0	0.0	0.0	0.0	1.6	1.6	1.6	1.6	1.6	1.6	1.6
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Year	Labor ()	NLbr ()	NSE ()	Total	FTE	Units ()	Adj_Type

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.005 - Field O&M - Tools Fittings & Materials  
**Unit Measure:** N/A

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	36	118	101	71	142
Non-Labor	1,010	983	1,086	1,564	1,345
NSE	0	0	0	0	0
<b>Total</b>	<b>1,046</b>	<b>1,101</b>	<b>1,187</b>	<b>1,635</b>	<b>1,487</b>
FTE	0.2	1.3	0.8	0.6	1.4
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	36	118	101	71	142
Non-Labor	1,010	983	1,086	1,564	1,345
NSE	0	0	0	0	0
<b>Total</b>	<b>1,046</b>	<b>1,101</b>	<b>1,187</b>	<b>1,635</b>	<b>1,487</b>
FTE	0.2	1.2	0.8	0.5	1.4
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	5	17	14	10	21

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.005 - Field O&M - Tools Fittings & Materials  
**Unit Measure:** N/A

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>5</b>	<b>17</b>	<b>14</b>	<b>10</b>	<b>21</b>
FTE	0.0	0.2	0.2	0.0	0.2
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	7	17	9	3	0
Non-Labor	212	80	55	44	0
NSE	0	0	0	0	0
<b>Total</b>	<b>219</b>	<b>97</b>	<b>64</b>	<b>47</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	48	152	124	83	163
Non-Labor	1,222	1,063	1,141	1,608	1,345
NSE	0	0	0	0	0
<b>Total</b>	<b>1,270</b>	<b>1,215</b>	<b>1,265</b>	<b>1,691</b>	<b>1,508</b>
FTE	0.2	1.4	1.0	0.5	1.6
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  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.005 - Field O&M - Tools Fittings & Materials  
**Unit Measure:** N/A

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs						
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1GD000.006 - Field O&M - Electric Support**

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.006 - Field O&M - Electric Support  
**Unit Measure:** Orders

**Activity Description:**

The labor and non-labor activities described in this workpaper are driven by compliance obligations mandated by CPUC General Order 165 which mandates specific inspection cycles for electric distribution facilities. Other mandated inspections are covered by CPUC General Order 95 (Overhead Electric Line Construction) and General Order 128 (Underground Electric Supply Construction), which direct utilities to inspect electric distribution equipment frequently and thoroughly. These inspections are part of SDG&E's Electric Distribution Corrective Maintenance Program (CMP). Gas Distribution provides crew and street repair support to Electric Distribution, primarily for the (CMP), the Quality Control Repairs and Inspection Program, outage restoration, and transformer change-outs.

**Forecast Explanations:**

**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. Labor and non-labor expenses increased from 2021 to 2024 but have leveled off in 2025. Electric Distribution maintenance support expenses vary from year to year, with the base year adjusted recorded representing the most current activity 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**

NOTE: See explanation above under Labor. This covers both labor and non-labor.

**NSE - Base YR Rec**

N/A

**Units - Base YR Rec**

# of orders

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.006 - Field O&M - Electric Support  
**Unit Measure:** Orders

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**Summary of Results:**

**In 2025\$ (000) Incurred Costs**

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	301	325	365	256	306	312	312	312	312	312	312
Non-Labor	99	220	206	267	236	236	236	236	236	236	236
NSE	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>401</b>	<b>545</b>	<b>571</b>	<b>523</b>	<b>542</b>	<b>548</b>	<b>548</b>	<b>548</b>	<b>548</b>	<b>548</b>	<b>548</b>
FTE	2.5	2.6	2.9	1.9	2.6	2.6	2.6	2.6	2.6	2.6	2.6
Units	111	91	107	94	102	102	102	102	102	102	102

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.006 - Field O&M - Electric Support  
**Unit Measure:** Orders

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																			
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	306	306	306	306	306	306	6	6	6	6	6	6	312	312	312	312	312	312	
NLbr	236	236	236	236	236	236	0	0	0	0	0	0	236	236	236	236	236	236	
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total</b>	<b>542</b>	<b>542</b>	<b>542</b>	<b>542</b>	<b>542</b>	<b>542</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>548</b>	<b>548</b>	<b>548</b>	<b>548</b>	<b>548</b>	<b>548</b>	
FTE	2.6	2.6	2.6	2.6	2.6	2.6	0.0	0.0	0.0	0.0	0.0	0.0	2.6	2.6	2.6	2.6	2.6	2.6	
Units	102	102	102	102	102	102	0	0	0	0	0	0	102	102	102	102	102	102	

**Forecast Adjustment Details:**

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	6	0	0	6	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0.0</b>	<b>0</b>	
2027	6	0	0	6	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.006 - Field O&M - Electric Support  
**Unit Measure:** Orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	6	0	0	6	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0.0</b>	<b>0</b>	
2029	6	0	0	6	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0.0</b>	<b>0</b>	
2030	6	0	0	6	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0.0</b>	<b>0</b>	
2031	6	0	0	6	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.006 - Field O&M - Electric Support  
**Unit Measure:** Orders

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	195	175	229	181	669
Non-Labor	52	89	71	182	282
NSE	0	0	0	0	0
<b>Total</b>	<b>247</b>	<b>264</b>	<b>301</b>	<b>362</b>	<b>950</b>
FTE	1.8	1.5	1.8	1.4	4.8
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	28	78	69	36	-401
Non-Labor	30	114	124	78	-46
NSE	0	0	0	0	0
<b>Total</b>	<b>59</b>	<b>191</b>	<b>193</b>	<b>114</b>	<b>-448</b>
FTE	0.4	0.8	0.7	0.4	-2.6
Units	111	91	107	94	102
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	224	253	298	217	267
Non-Labor	82	203	196	260	236
NSE	0	0	0	0	0
<b>Total</b>	<b>306</b>	<b>456</b>	<b>494</b>	<b>477</b>	<b>503</b>
FTE	2.2	2.2	2.5	1.7	2.2
Units	111	91	107	94	102
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	34	37	41	29	39

San Diego Gas & Electric Company  
 2028 GRC - APPLICATION  
 Non-Shared Service Workpapers

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.006 - Field O&M - Electric Support  
**Unit Measure:** Orders

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>34</b>	<b>37</b>	<b>41</b>	<b>29</b>	<b>39</b>
FTE	0.3	0.4	0.4	0.2	0.4
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	44	36	26	9	0
Non-Labor	17	17	10	7	0
NSE	0	0	0	0	0
<b>Total</b>	<b>61</b>	<b>53</b>	<b>36</b>	<b>16</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	301	325	365	256	306
Non-Labor	99	220	206	267	236
NSE	0	0	0	0	0
<b>Total</b>	<b>401</b>	<b>545</b>	<b>571</b>	<b>523</b>	<b>542</b>
FTE	2.5	2.6	2.9	1.9	2.6
Units	111	91	107	94	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  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.006 - Field O&M - Electric Support  
**Unit Measure:** Orders

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	28	78	69	36	-401	
Non-Labor	30	114	124	78	-46	
NSE	0	0	0	0	0	
<b>Total</b>	<b>59</b>	<b>191</b>	<b>193</b>	<b>114</b>	<b>-448</b>	
FTE	0.4	0.8	0.7	0.4	-2.6	
Units	111	91	107	94	102	

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	4	22	0	0.0	0	CCTR Transf From 2100-0159.000
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					
2021	34	6	0	0.5	0	CCTR Transf From 2100-0177.000
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					
2021	23	2	0	0.2	0	CCTR Transf From 2100-3730.000
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.006 - Field O&M - Electric Support  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	111	1-Sided Adj
<b>Explanation:</b>	Unit entry - Orders					
2021	-33	0	0	-0.3	0	CCTR Transf To 2100-0159.000
<b>Explanation:</b>	To move Operations & Management labor cost to 1GD004.000 where these costs are tracked.					
<b>2021 Total</b>	<b>28</b>	<b>30</b>	<b>0</b>	<b>0.4</b>	111	
2022	4	4	0	0.0	0	CCTR Transf From 2100-0159.000
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					
2022	75	84	0	0.7	0	CCTR Transf From 2100-0177.000
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					
2022	28	26	0	0.3	0	CCTR Transf From 2100-3730.000
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					
2022	-31	0	0	-0.2	0	CCTR Transf To 2100-0159.000
<b>Explanation:</b>	To move Operations & Management labor cost to 1GD004.000 where these costs are tracked.					
2022	0	0	0	0.0	91	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.006 - Field O&M - Electric Support  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>Explanation:</b> Unit entry - Orders						
<b>2022 Total</b>	<b>78</b>	<b>114</b>	<b>0</b>	<b>0.8</b>	<b>91</b>	
2023	4	3	0	0.0	0	CCTR Transf From 2100-0159.000
<b>Explanation:</b> To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.						
2023	63	89	0	0.6	0	CCTR Transf From 2100-0177.000
<b>Explanation:</b> To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.						
2023	21	33	0	0.2	0	CCTR Transf From 2100-3730.000
<b>Explanation:</b> To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.						
2023	-20	0	0	-0.1	0	CCTR Transf To 2100-0159.000
<b>Explanation:</b> To move Operations & Management labor cost to 1GD004.000 where these costs are tracked.						
2023	0	0	0	0.0	107	1-Sided Adj
<b>Explanation:</b> Unit entry - Orders						
<b>2023 Total</b>	<b>69</b>	<b>124</b>	<b>0</b>	<b>0.7</b>	<b>107</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.006 - Field O&M - Electric Support  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	9	9	0	0.1	0	CCTR Transf From 2100-0159.000
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					
2024	33	51	0	0.3	0	CCTR Transf From 2100-0177.000
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					
2024	32	18	0	0.3	0	CCTR Transf From 2100-0716.000
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					
2024	-38	0	0	-0.3	0	CCTR Transf To 2100-0159.000
<b>Explanation:</b>	To move Operations & Management labor cost to 1GD004.000 where these costs are tracked.					
2024	0	0	0	0.0	94	1-Sided Adj
<b>Explanation:</b>	Unit entry - Orders					
<b>2024 Total</b>	<b>36</b>	<b>78</b>	<b>0</b>	<b>0.4</b>	<b>94</b>	
2025	-2	-46	0	0.0	0	1-Sided Adj
<b>Explanation:</b>	Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.					
2025	-400	0	0	-2.6	0	CCTR Transf To 2100-0159.000

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD000.006 - Field O&M - Electric Support  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>Explanation:</b> To move Operations & Management labor cost to 1GD004.000 where these costs are tracked.						
2025	0	0	0	0.0	102	1-Sided Adj
<b>Explanation:</b> Unit entry - Orders						
<b>2025 Total</b>	<b>-401</b>	<b>-46</b>	<b>0</b>	<b>-2.6</b>	102	

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1GD002.000 - Measurement & Regulation**

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD002.000 - Measurement & Regulation  
**Unit Measure:** Orders

**Activity Description:**

The activities described in this workpaper include compliance obligations mandated by 49 CFR § 192.621 and §192.623, (Monitoring and maintaining safe Maximum allowable Low and High Operating Pressures), and 49 CFR §192.353 - §192.359 (Customer Meters and Service Regulators) and CPUC General Order 112-F. This group includes the cost of labor, materials used, and expenses incurred in inspecting and maintaining large gas meters, regulators, and their Meter Set Assemblies (MSAs), gas instruments, company Compressed Natural Gas (CNG) facilities, inspection and maintenance of gas regulator stations and other equipment used in measuring and regulating gas within gas distribution system operations other than the measurement of gas deliveries to customers. This workpaper includes a RAMP mitigation (C115 - Regulator Station, Valve, and Large Meter Set Inspection).

**Forecast Explanations:**

**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. It best supports inspection and maintenance activities for this workgroup. Labor and non-labor expenses remained stable from 2021 to 2025, due to the wide range of activities encompassed in this group, with no major regulatory or compliance drivers over this timeframe, and some efficiencies gained through effective crew management. Therefore, a base year recorded was selected to project future costs. Incremental labor has been added to account for SDG&E Field and Gas Control (SDGE-06) support once Electronic Pressure Monitoring is integrated into Gas Control in 2028.

**Non-Labor - Base YR Rec**

NOTE: See explanation above under Labor. This covers both labor and non-labor.

**NSE - Base YR Rec**

N/A

**Units - Base YR Rec**

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD002.000 - Measurement & Regulation  
**Unit Measure:** Orders

C115 – Inspections

**Summary of Results:**

**In 2025\$ (000) Incurred Costs**

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	4,539	3,806	3,705	3,918	3,843	3,918	3,917	3,927	3,927	3,926	3,926
Non-Labor	1,900	2,495	2,098	1,974	1,770	1,770	1,770	1,770	1,770	1,770	1,770
NSE	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>6,440</b>	<b>6,301</b>	<b>5,803</b>	<b>5,892</b>	<b>5,613</b>	<b>5,688</b>	<b>5,687</b>	<b>5,697</b>	<b>5,697</b>	<b>5,696</b>	<b>5,696</b>
FTE	38.8	31.4	31.2	32.7	31.9	31.9	31.9	32.0	32.0	32.0	32.0
Units	4,471	5,769	6,000	5,673	5,439	5,439	5,439	5,439	5,439	5,439	5,439

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD002.000 - Measurement & Regulation  
**Unit Measure:** Orders

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
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	3,843	3,843	3,843	3,843	3,843	3,843	75	74	84	84	83	83	3,918	3,917	3,927	3,927	3,926	3,926
NLbr	1,770	1,770	1,770	1,770	1,770	1,770	0	0	0	0	0	0	1,770	1,770	1,770	1,770	1,770	1,770
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>5,613</b>	<b>5,613</b>	<b>5,613</b>	<b>5,613</b>	<b>5,613</b>	<b>5,613</b>	<b>75</b>	<b>74</b>	<b>84</b>	<b>84</b>	<b>83</b>	<b>83</b>	<b>5,688</b>	<b>5,687</b>	<b>5,697</b>	<b>5,697</b>	<b>5,696</b>	<b>5,696</b>
FTE	31.9	31.9	31.9	31.9	31.9	31.9	0.0	0.0	0.1	0.1	0.1	0.1	31.9	31.9	32.0	32.0	32.0	32.0
Units	5,439	5,439	5,439	5,439	5,439	5,439	0	0	0	0	0	0	5,439	5,439	5,439	5,439	5,439	5,439

**Forecast Adjustment Details:**

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	75	0	0	75	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>75</b>	<b>0.0</b>	<b>0</b>	
2027	74	0	0	74	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>74</b>	<b>0</b>	<b>0</b>	<b>74</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD002.000 - Measurement & Regulation  
**Unit Measure:** Orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	10	0	0	10	0.1	0	1-Sided Adj
<b>Explanation:</b>	Adjustment is incremental labor (10% of annual EPM O&M labor) for future SDGE field and Gas Control interactions once EPMs are integrated into Gas Control.						
2028	74	0	0	74	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>84</b>	<b>0</b>	<b>0</b>	<b>84</b>	<b>0.1</b>	<b>0</b>	
2029	10	0	0	10	0.1	0	1-Sided Adj
<b>Explanation:</b>	Adjustment is incremental labor (10% of annual EPM O&M labor) for future SDGE field and Gas Control interactions once EPMs are integrated into Gas Control.						
2029	74	0	0	74	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>84</b>	<b>0</b>	<b>0</b>	<b>84</b>	<b>0.1</b>	<b>0</b>	
2030	10	0	0	10	0.1	0	1-Sided Adj
<b>Explanation:</b>	Adjustment is incremental labor (10% of annual EPM O&M labor) for future SDGE field and Gas Control interactions once EPMs are integrated into Gas Control.						
2030	73	0	0	73	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD002.000 - Measurement & Regulation  
**Unit Measure:** Orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
<b>2030 Total</b>	<b>83</b>	<b>0</b>	<b>0</b>	<b>83</b>	<b>0.1</b>	<b>0</b>	
2031	10	0	0	10	0.1	0	1-Sided Adj
<b>Explanation:</b>	Adjustment is incremental labor (10% of annual EPM O&M labor) for future SDGE field and Gas Control interactions once EPMs are integrated into Gas Control.						
2031	73	0	0	73	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>83</b>	<b>0</b>	<b>0</b>	<b>83</b>	<b>0.1</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD002.000 - Measurement & Regulation  
**Unit Measure:** Orders

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	3,573	3,201	3,377	3,899	3,918
Non-Labor	1,575	2,317	2,072	2,100	1,838
NSE	0	0	0	0	0
<b>Total</b>	<b>5,148</b>	<b>5,518</b>	<b>5,449</b>	<b>5,999</b>	<b>5,756</b>
FTE	35.2	29.1	29.8	32.5	31.8
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	-206	-246	-356	-573	-565
Non-Labor	-4	-11	-75	-179	-68
NSE	0	0	0	0	0
<b>Total</b>	<b>-210</b>	<b>-257</b>	<b>-431</b>	<b>-753</b>	<b>-633</b>
FTE	-2.0	-2.2	-2.8	-4.2	-4.4
Units	4,471	5,769	6,000	5,673	5,439
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	3,367	2,955	3,021	3,326	3,353
Non-Labor	1,571	2,306	1,997	1,920	1,770
NSE	0	0	0	0	0
<b>Total</b>	<b>4,938</b>	<b>5,261</b>	<b>5,018</b>	<b>5,246</b>	<b>5,122</b>
FTE	33.1	26.9	27.0	28.3	27.4
Units	4,471	5,769	6,000	5,673	5,439
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	507	431	420	451	491

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD002.000 - Measurement & Regulation  
**Unit Measure:** Orders

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>507</b>	<b>431</b>	<b>420</b>	<b>451</b>	<b>491</b>
FTE	5.7	4.5	4.2	4.4	4.5
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	665	421	264	141	0
Non-Labor	330	189	101	54	0
NSE	0	0	0	0	0
<b>Total</b>	<b>995</b>	<b>609</b>	<b>365</b>	<b>195</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	4,539	3,806	3,705	3,918	3,843
Non-Labor	1,900	2,495	2,098	1,974	1,770
NSE	0	0	0	0	0
<b>Total</b>	<b>6,440</b>	<b>6,301</b>	<b>5,803</b>	<b>5,892</b>	<b>5,613</b>
FTE	38.8	31.4	31.2	32.7	31.9
Units	4,471	5,769	6,000	5,673	5,439

\* 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  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD002.000 - Measurement & Regulation  
**Unit Measure:** Orders

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	-206	-246	-356	-573	-565	
Non-Labor	-4	-11	-75	-179	-68	
NSE	0	0	0	0	0	
<b>Total</b>	<b>-210</b>	<b>-257</b>	<b>-431</b>	<b>-753</b>	<b>-633</b>	
FTE	-2.0	-2.2	-2.8	-4.2	-4.4	
Units	4,471	5,769	6,000	5,673	5,439	

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-20	0	0	-0.2	0	CCTR Transf To 2100-0079.001
<b>Explanation:</b>	To move Infrastructure Patrol & Inspection (IPI) costs (C134) to 1GD000.001 (IPI) where these RAMP C134 costs are tracked.					
2021	-186	-4	0	-1.8	0	CCTR Transf To 2100-0079.003
<b>Explanation:</b>	To move Leak Repair costs (C131) to 1GD000.003 (Leak Repair & Restoration) where these RAMP C131 costs are tracked.					
2021	0	0	0	0.0	4,471	1-Sided Adj
<b>Explanation:</b>	Unit entry - C115 - Inspections					

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD002.000 - Measurement & Regulation  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>2021 Total</b>	<b>-206</b>	<b>-4</b>	<b>0</b>	<b>-2.0</b>	4,471	
2022	-27	0	0	-0.3	0	CCTR Transf To 2100-0079.001
<b>Explanation:</b>	To move Infrastructure Patrol & Inspection (IPI) costs (C134) to 1GD000.001 (IPI) where these RAMP C134 costs are tracked.					
2022	-219	-11	0	-1.9	0	CCTR Transf To 2100-0079.003
<b>Explanation:</b>	To move Leak Repair costs (C131) to 1GD000.003 (Leak Repair & Restoration) where these RAMP C131 costs are tracked.					
2022	0	0	0	0.0	5,769	1-Sided Adj
<b>Explanation:</b>	Unit entry - C115 - Inspections					
<b>2022 Total</b>	<b>-246</b>	<b>-11</b>	<b>0</b>	<b>-2.2</b>	5,769	
2023	-96	-32	0	-0.7	0	CCTR Transf To 2100-0079.001
<b>Explanation:</b>	To move Infrastructure Patrol & Inspection (IPI) costs (C134) to 1GD000.001 (IPI) where these RAMP C134 costs are tracked.					
2023	-260	-42	0	-2.1	0	CCTR Transf To 2100-0079.003
<b>Explanation:</b>	To move Leak Repair costs (C131) to 1GD000.003 (Leak Repair & Restoration) where these RAMP C131 costs are tracked.					
2023	0	0	0	0.0	6,000	1-Sided Adj
<b>Explanation:</b>	Unit entry - C115 - Inspections					

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD002.000 - Measurement & Regulation  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>2023 Total</b>	<b>-356</b>	<b>-75</b>	<b>0</b>	<b>-2.8</b>	6,000	
2024	-250	-149	0	-1.6	0	CCTR Transf To 2100-0079.001
<b>Explanation:</b>	To move Infrastructure Patrol & Inspection (IPI) costs (C134) to 1GD000.001 (IPI) where these RAMP C134 costs are tracked.					
2024	-324	-30	0	-2.6	0	CCTR Transf To 2100-0079.003
<b>Explanation:</b>	To move Leak Repair costs (C131) to 1GD000.003 (Leak Repair & Restoration) where these RAMP C131 costs are tracked.					
2024	0	0	0	0.0	5,673	1-Sided Adj
<b>Explanation:</b>	Unit entry - C115 - Inspections					
<b>2024 Total</b>	<b>-573</b>	<b>-179</b>	<b>0</b>	<b>-4.2</b>	5,673	
2025	-305	-25	0	-2.4	0	CCTR Transf To 2100-0079.003
<b>Explanation:</b>	To move Leak Repair costs (C131) to 1GD000.003 (Leak Repair & Restoration) where these RAMP C131 costs are tracked.					
2025	-190	-43	0	-1.4	0	CCTR Transf To 2100-0079.001
<b>Explanation:</b>	To move Infrastructure Patrol & Inspection (IPI) costs (C134) to 1GD000.001 (IPI) where these RAMP C134 costs are tracked.					
2025	-69	0	0	-0.6	0	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD002.000 - Measurement & Regulation  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>Explanation:</b> Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.						
2025	0	0	0	0.0	5,439	1-Sided Adj
<b>Explanation:</b> Unit entry - C115 - Inspections						
<b>2025 Total</b>	<b>-565</b>	<b>-68</b>	<b>0</b>	<b>-4.4</b>	5,439	

*Note: Totals may include rounding differences.*

**Beginning of Workpaper  
1GD003.000 - Cathodic Protection**

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD003.000 - Cathodic Protection  
**Unit Measure:** Orders

**Activity 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. This all-RAMP workpaper (C101-Cathodic Protection – O&M) group includes labor and non-labor costs for cathodic protection (CP) system maintenance. Examples of maintenance activities performed within this workgroup include monitoring CP system performance, installing anodes, troubleshooting system shorts and interference, repairing or replacing broken wires to anodes or test stations, raising test station lids as a result of the repavement of streets adding test points on pipelines, installing insulators on mains and services, and CP rectifier and other code required inspections. Cathodic Protection activities fall entirely within RAMP.

**Forecast Explanations:**

**Labor - Base YR Rec**

The forecast method developed for this cost category is 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. Labor and non-labor expenses, which provide for necessary monitoring and inspection to support compliance and required maintenance of the CP system, have remained stable over the historical years, with the base year 2025 most accurately representing future expense levels. Therefore, a base year recorded methodology was chosen to forecast expenses over the forecast 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 - Base YR Rec**

NOTE: See explanation above under Labor. This covers both labor and non-labor.

**NSE - Base YR Rec**

N/A

**Units - Base YR Rec**

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD003.000 - Cathodic Protection  
**Unit Measure:** Orders

C101 – CP and Follow Up Reads

**Summary of Results:**

**In 2025\$ (000) Incurred Costs**

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,354	2,389	2,190	2,115	1,827	1,862	1,862	1,862	1,862	1,862	1,861
Non-Labor	340	353	474	413	470	470	470	470	470	470	470
NSE	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2,694</b>	<b>2,742</b>	<b>2,664</b>	<b>2,528</b>	<b>2,298</b>	<b>2,332</b>	<b>2,332</b>	<b>2,332</b>	<b>2,332</b>	<b>2,332</b>	<b>2,331</b>
FTE	18.4	18.7	18.0	17.2	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Units	21,988	25,781	25,799	27,346	29,120	29,120	29,120	29,120	29,120	29,120	29,120

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD003.000 - Cathodic Protection  
**Unit Measure:** Orders

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
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	1,827	1,827	1,827	1,827	1,827	1,827	35	35	35	35	35	34	1,862	1,862	1,862	1,862	1,862	1,861
NLbr	470	470	470	470	470	470	0	0	0	0	0	0	470	470	470	470	470	470
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2,297</b>	<b>2,297</b>	<b>2,297</b>	<b>2,297</b>	<b>2,297</b>	<b>2,297</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>34</b>	<b>2,332</b>	<b>2,332</b>	<b>2,332</b>	<b>2,332</b>	<b>2,332</b>	<b>2,331</b>
FTE	15.0	15.0	15.0	15.0	15.0	15.0	0.0	0.0	0.0	0.0	0.0	0.0	15.0	15.0	15.0	15.0	15.0	15.0
Units	29,120	29,120	29,120	29,120	29,120	29,120	0	0	0	0	0	0	29,120	29,120	29,120	29,120	29,120	29,120

**Forecast Adjustment Details:**

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026		35	0	35	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>		<b>35</b>	<b>0</b>	<b>35</b>	<b>0.0</b>	<b>0</b>	
2027		35	0	35	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>		<b>35</b>	<b>0</b>	<b>35</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD003.000 - Cathodic Protection  
**Unit Measure:** Orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	35	0	0	35	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>0.0</b>	<b>0</b>	
2029	35	0	0	35	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>0.0</b>	<b>0</b>	
2030	35	0	0	35	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>0.0</b>	<b>0</b>	
2031	34	0	0	34	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>34</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD003.000 - Cathodic Protection  
**Unit Measure:** Orders

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	1,746	1,855	1,786	1,795	1,729
Non-Labor	281	327	451	402	496
NSE	0	0	0	0	0
<b>Total</b>	<b>2,027</b>	<b>2,181</b>	<b>2,237</b>	<b>2,197</b>	<b>2,224</b>
FTE	15.7	16.0	15.6	15.0	13.8
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	-135
Non-Labor	0	0	0	0	-26
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-160</b>
FTE	0.0	0.0	0.0	0.0	-1.0
Units	21,988	25,781	25,799	27,346	29,120
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,746	1,855	1,786	1,795	1,594
Non-Labor	281	327	451	402	470
NSE	0	0	0	0	0
<b>Total</b>	<b>2,027</b>	<b>2,181</b>	<b>2,237</b>	<b>2,197</b>	<b>2,064</b>
FTE	15.7	16.0	15.5	14.9	12.8
Units	21,988	25,781	25,799	27,346	29,120
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	263	270	248	244	233

San Diego Gas & Electric Company  
 2028 GRC - APPLICATION  
 Non-Shared Service Workpapers

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD003.000 - Cathodic Protection  
**Unit Measure:** Orders

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>263</b>	<b>270</b>	<b>248</b>	<b>244</b>	<b>233</b>
FTE	2.7	2.7	2.5	2.3	2.2
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	345	264	156	76	0
Non-Labor	59	27	23	11	0
NSE	0	0	0	0	0
<b>Total</b>	<b>404</b>	<b>291</b>	<b>179</b>	<b>87</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	2,354	2,389	2,190	2,115	1,827
Non-Labor	340	353	474	413	470
NSE	0	0	0	0	0
<b>Total</b>	<b>2,694</b>	<b>2,742</b>	<b>2,664</b>	<b>2,528</b>	<b>2,298</b>
FTE	18.4	18.7	18.0	17.2	15.0
Units	21,988	25,781	25,799	27,346	29,120

\* 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  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD003.000 - Cathodic Protection  
**Unit Measure:** Orders

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	0	0	0	0	-135	
Non-Labor	0	0	0	0	-26	
NSE	0	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-160</b>	
FTE	0.0	0.0	0.0	0.0	-1.0	
Units	21,988	25,781	25,799	27,346	29,120	

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	21,988	1-Sided Adj
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	21,988	
2022	0	0	0	0.0	25,781	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	25,781	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** A. Field Operations & Maintenance  
**Category-Sub:** 1. Field Operations & Maintenance  
**Workpaper:** 1GD003.000 - Cathodic Protection  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	25,799	1-Sided Adj
<b>Explanation:</b> Unit entry - C101 - CP and follow up reads						
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	25,799	
2024	0	0	0	0.0	27,346	1-Sided Adj
<b>Explanation:</b> Unit entry - C101 - CP and follow up reads						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	27,346	
2025	-94	-25	0	-0.7	0	CCTR Transf To 2100-0079.001
<b>Explanation:</b> To move Infrastructure Patrol & Inspection (IPI) costs (C134) to 1GD000.001 (IPI) where these RAMP C134 costs are tracked.						
2025	-41	0	0	-0.3	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.						
2025	0	0	0	0.0	29,120	1-Sided Adj
<b>Explanation:</b> Unit entry - C101 - CP and follow up reads						
<b>2025 Total</b>	<b>-135</b>	<b>-26</b>	<b>0</b>	<b>-1.0</b>	29,120	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** B. Distribution Technical Services  
**Workpaper:** 1GD001.000

**Summary for Category: B. Distribution Technical Services**

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	1,762	1,796	1,796	1,796	1,796	1,795	1,795
Non-Labor	779	779	779	779	779	779	779
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>2,541</b>	<b>2,575</b>	<b>2,575</b>	<b>2,575</b>	<b>2,575</b>	<b>2,574</b>	<b>2,574</b>
FTE	15.0	15.0	15.0	15.0	15.0	15.0	15.0

**Workpapers belonging to this Category:**

**1GD001.000 Distribution Technical Services**

Labor	1,762	1,796	1,796	1,796	1,796	1,795	1,795
Non-Labor	779	779	779	779	779	779	779
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>2,541</b>	<b>2,575</b>	<b>2,575</b>	<b>2,575</b>	<b>2,575</b>	<b>2,574</b>	<b>2,574</b>
FTE	15.0	15.0	15.0	15.0	15.0	15.0	15.0
<b>Unit Measure: Orders</b>							
Units	3,047	3,047	3,047	3,047	3,047	3,047	3,047

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1GD001.000 - Distribution Technical Services**

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** B. Distribution Technical Services  
**Category-Sub:** 1. Distribution Technical Services  
**Workpaper:** 1GD001.000 - Distribution Technical Services  
**Unit Measure:** Orders

**Activity Description:**

This workgroup records the labor and non-labor costs for services provided by SDG&E's Gas Design, Project Management, Engineering, Compliance, Quality Assurance (QA), Damage Prevention (DP)/QA Analysts, and Geographic Information Systems (GIS) groups. These groups provide many of the technical and administrative services needed for compliance with CPUC General Order 112-F and 58-A, and the successful and timely completion of Gas Distribution Operations and Maintenance (O&M) activities. In addition, these groups support emergency response efforts managed by the Department Operations Center – Gas (DOC-G) when activated for significant events such as wildfires, earthquake, sink holes, or significant pipeline emergencies. Activities performed by these groups include, but are not limited to: identifying construction design requirements, evaluating pressure specifications, conducting pipeline planning, providing project drawings, identifying material selection, preparing work order estimates, acquiring third-party contract services, developing and maintaining pipeline and pipeline component mapped records in the GIS system, processing as-built drawings which show exact location, depth, distance, size, material, and fittings of installed infrastructure to create a final accurate record of pipeline system additions and modifications, and obtaining permits for construction from city, county, state, and federal agencies. This workpaper includes three RAMP controls: (C001 – Damage Prevention Strategies, C004 – Damage Prevention Mapping, and C144 – Human Factor Mitigations – QA/QC Program Mandated Compliance Activities.

**Forecast Explanations:**

**Labor - Base YR Rec**

The forecast method developed for this cost category is 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. Labor and non-labor expenses increased steadily over the historic years due to incremental planning, engineering, and facility mapping activities as the level of maintenance work, general construction activity, municipality work, construction permit turnaround time, and customer-generated activity increased. Due to these recent incremental cost drivers, a historical average would not represent future business needs. However, the 2025 base year adjusted recorded is representative of expectations for the 2028 Test Year and therefore is used as the base level of expense for future 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 - Base YR Rec**

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** B. Distribution Technical Services  
**Category-Sub:** 1. Distribution Technical Services  
**Workpaper:** 1GD001.000 - Distribution Technical Services  
**Unit Measure:** Orders

NOTE: See explanation above under Labor. This covers both labor and non-labor.

**NSE - Base YR Rec**

N/A

**Units - Base YR Rec**

C001 – Employees; C004 – Reconciled work orders; C144 – Employees

C001 – Employees: 2026 = 6 | 2027 = 6 | 2028 = 6 | 2029 = 6 | 2030 = 6 | 2031 = 6

C004 – Reconciled work orders: 2026 = 3,047 | 2027 = 3,047 | 2028 = 3,047 | 2029 = 6 | 2030 = 3,047 | 2031 = 3,047

C144 – Employees: 2026 = 4 | 2027 = 4 | 2028 = 4 | 2029 = 4 | 2030 = 4 | 2031 = 4

**Summary of Results:**

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,238	2,853	2,485	1,806	1,762	1,796	1,796	1,796	1,796	1,795	1,795
Non-Labor	612	1,628	1,358	1,138	779	779	779	779	779	779	779
NSE	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2,849</b>	<b>4,481</b>	<b>3,842</b>	<b>2,944</b>	<b>2,541</b>	<b>2,575</b>	<b>2,575</b>	<b>2,575</b>	<b>2,575</b>	<b>2,574</b>	<b>2,574</b>
FTE	19.1	24.5	21.3	15.4	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Units	2,720	3,300	3,100	3,366	3,047	3,047	3,047	3,047	3,047	3,047	3,047

Note: Totals may include rounding differences.

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** B. Distribution Technical Services  
**Category-Sub:** 1. Distribution Technical Services  
**Workpaper:** 1GD001.000 - Distribution Technical Services  
**Unit Measure:** Orders

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
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	1,762	1,762	1,762	1,762	1,762	1,762	34	34	34	34	33	33	1,796	1,796	1,796	1,796	1,795	1,795
NLbr	779	779	779	779	779	779	0	0	0	0	0	0	779	779	779	779	779	779
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2,541</b>	<b>2,541</b>	<b>2,541</b>	<b>2,541</b>	<b>2,541</b>	<b>2,541</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>33</b>	<b>33</b>	<b>2,575</b>	<b>2,575</b>	<b>2,575</b>	<b>2,575</b>	<b>2,574</b>	<b>2,574</b>
FTE	15.0	15.0	15.0	15.0	15.0	15.0	0.0	0.0	0.0	0.0	0.0	0.0	15.0	15.0	15.0	15.0	15.0	15.0
Units	3,047	3,047	3,047	3,047	3,047	3,047	0	0	0	0	0	0	3,047	3,047	3,047	3,047	3,047	3,047

**Forecast Adjustment Details:**

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026		34	0	34	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>		<b>34</b>	<b>0</b>	<b>34</b>	<b>0.0</b>	<b>0</b>	
2027		34	0	34	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>		<b>34</b>	<b>0</b>	<b>34</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** B. Distribution Technical Services  
**Category-Sub:** 1. Distribution Technical Services  
**Workpaper:** 1GD001.000 - Distribution Technical Services  
**Unit Measure:** Orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	34	0	0	34	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>34</b>	<b>0.0</b>	<b>0</b>	
2029	34	0	0	34	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>34</b>	<b>0.0</b>	<b>0</b>	
2030	33	0	0	33	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>33</b>	<b>0.0</b>	<b>0</b>	
2031	33	0	0	33	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>33</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** B. Distribution Technical Services  
**Category-Sub:** 1. Distribution Technical Services  
**Workpaper:** 1GD001.000 - Distribution Technical Services  
**Unit Measure:** Orders

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	1,533	2,098	1,747	1,533	3,281
Non-Labor	478	1,495	1,197	1,002	3,414
NSE	0	0	0	0	0
<b>Total</b>	<b>2,011</b>	<b>3,593</b>	<b>2,945</b>	<b>2,535</b>	<b>6,695</b>
FTE	15.0	19.6	15.4	13.4	26.3
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	127	116	279	0	-1,744
Non-Labor	27	10	95	105	-2,635
NSE	0	0	0	0	0
<b>Total</b>	<b>154</b>	<b>127</b>	<b>374</b>	<b>105</b>	<b>-4,379</b>
FTE	1.3	1.4	3.1	-0.1	-13.6
Units	2,720	3,300	3,100	3,366	3,047
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,660	2,215	2,026	1,533	1,537
Non-Labor	506	1,505	1,292	1,107	779
NSE	0	0	0	0	0
<b>Total</b>	<b>2,165</b>	<b>3,720</b>	<b>3,318</b>	<b>2,640</b>	<b>2,316</b>
FTE	16.3	21.0	18.5	13.3	12.7
Units	2,720	3,300	3,100	3,366	3,047
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	250	323	281	208	225

San Diego Gas & Electric Company  
 2028 GRC - APPLICATION  
 Non-Shared Service Workpapers

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** B. Distribution Technical Services  
**Category-Sub:** 1. Distribution Technical Services  
**Workpaper:** 1GD001.000 - Distribution Technical Services  
**Unit Measure:** Orders

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>250</b>	<b>323</b>	<b>281</b>	<b>208</b>	<b>225</b>
FTE	2.8	3.5	2.8	2.1	2.3
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	328	315	177	65	0
Non-Labor	106	123	65	31	0
NSE	0	0	0	0	0
<b>Total</b>	<b>434</b>	<b>439</b>	<b>242</b>	<b>96</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	2,238	2,853	2,485	1,806	1,762
Non-Labor	612	1,628	1,358	1,138	779
NSE	0	0	0	0	0
<b>Total</b>	<b>2,849</b>	<b>4,481</b>	<b>3,842</b>	<b>2,944</b>	<b>2,541</b>
FTE	19.1	24.5	21.3	15.4	15.0
Units	2,720	3,300	3,100	3,366	3,047

\* 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  
**Category:** B. Distribution Technical Services  
**Category-Sub:** 1. Distribution Technical Services  
**Workpaper:** 1GD001.000 - Distribution Technical Services  
**Unit Measure:** Orders

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	127	116	279	0.108	-1,744	
Non-Labor	27	10	95	105	-2,635	
NSE	0	0	0	0	0	
<b>Total</b>	<b>154</b>	<b>127</b>	<b>374</b>	<b>105</b>	<b>-4,379</b>	
FTE	1.3	1.4	3.1	-0.1	-13.6	
Units	2,720	3,300	3,100	3,366	3,047	

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-34	-6	0	-0.5	0	CCTR Transf To 2100-0079.006
<b>Explanation:</b> To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.						
2021	161	34	0	1.8	0	CCTR Transf From 2100-3569.002
<b>Explanation:</b> To move historical DIMP costs on internal orders 7091423 and 7163562 into Gas Distribution base business.						
2021	0	0	0	0.0	2,720	1-Sided Adj
<b>Explanation:</b> Unit entry - C004 - Reconciled Work Orders - 2 720; Unit entry - C001 - Employees - 3; Unit entry - C144 - Employees - 2						

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** B. Distribution Technical Services  
**Category-Sub:** 1. Distribution Technical Services  
**Workpaper:** 1GD001.000 - Distribution Technical Services  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>2021 Total</b>	<b>127</b>	<b>27</b>	<b>0</b>	<b>1.3</b>	2,720	
2022	27	75	0	0.2	0	CCTR Transf From 2100-0716.000
<b>Explanation:</b>	To move Distribution Technical Services costs to 1GD001.000 (Distribution Technical Services) where these costs are tracked.					
2022	-75	-84	0	-0.7	0	CCTR Transf To 2100-0079.006
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					
2022	165	20	0	1.9	0	CCTR Transf From 2100-3569.002
<b>Explanation:</b>	To move historical DIMP costs on internal orders 7091423 and 7163562 into Gas Distribution base business.					
2022	0	0	0	0.0	3,300	1-Sided Adj
<b>Explanation:</b>	Unit entry - C004 - Reconciled Work Orders - 3 300; Unit entry - C001 - Employees - 4; Unit entry - C144 - Employees - 3					
<b>2022 Total</b>	<b>116</b>	<b>10</b>	<b>0</b>	<b>1.4</b>	3,300	
2023	31	178	0	0.2	0	CCTR Transf From 2100-0716.000
<b>Explanation:</b>	To move Distribution Technical Services costs to 1GD001.000 (Distribution Technical Services) where these costs are tracked.					
2023	-63	-89	0	-0.6	0	CCTR Transf To 2100-0079.006
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** B. Distribution Technical Services  
**Category-Sub:** 1. Distribution Technical Services  
**Workpaper:** 1GD001.000 - Distribution Technical Services  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	76	5	0	0.9	0	CCTR Transf From 2100-0159.000
<b>Explanation:</b>	To move Distribution Technical Services costs to 1GD001.000 (Distribution Technical Services) where these costs are tracked.					
2023	235	1	0	2.6	0	CCTR Transf From 2100-3569.002
<b>Explanation:</b>	To move historical DIMP costs on internal orders 7091423 and 7163562 into Gas Distribution base business.					
2023	0	0	0	0.0	3,100	1-Sided Adj
<b>Explanation:</b>	Unit entry - C004 - Reconciled Work Orders - 3 100; Unit entry - C001 - Employees - 6; Unit entry - C144 - Employees - 3					
<b>2023 Total</b>	<b>279</b>	<b>95</b>	<b>0</b>	<b>3.1</b>	<b>3,100</b>	
2024	-33	-51	0	-0.3	0	CCTR Transf To 2100-0079.006
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					
2024	29	151	0	0.2	0	CCTR Transf From 2100-0716.000
<b>Explanation:</b>	To move Distribution Technical Services costs to 1GD001.000 (Distribution Technical Services) where these costs are tracked.					
2024	7	4	0	0.1	0	CCTR Transf From 2100-0159.000
<b>Explanation:</b>	To move Distribution Technical Services costs to 1GD001.000 (Distribution Technical Services) where these costs are tracked.					

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** B. Distribution Technical Services  
**Category-Sub:** 1. Distribution Technical Services  
**Workpaper:** 1GD001.000 - Distribution Technical Services  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	-2	1	0	-0.1	0	CCTR Transf From 2100-3569.002
<b>Explanation:</b>	To move historical DIMP costs on internal orders 7091423 and 7163562 into Gas Distribution base business.					
2024	0	0	0	0.0	3,366	1-Sided Adj
<b>Explanation:</b>	Unit entry - C004 - Reconciled Work Orders - 3 366; Unit entry - C001 - Employees - 6; Unit entry - C144 - Employees - 4					
<b>2024 Total</b>	<b>0</b>	<b>105</b>	<b>0</b>	<b>-0.1</b>	<b>3,366</b>	
2025	-2	1	0	-0.1	0	CCTR Transf From 2100-3569.002
<b>Explanation:</b>	Move historical DIMP costs on internal orders 7091423 and 7163562 into Gas Distribution base business					
2025	-556	-153	0	-3.9	0	1-Sided Adj
<b>Explanation:</b>	Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.					
2025	0	-7	0	0.0	0	1-Sided Adj
<b>Explanation:</b>	Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.					
2025	-209	-311	0	-1.8	0	1-Sided Adj
<b>Explanation:</b>	Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.					
2025	-96	-616	0	-0.7	0	1-Sided Adj

Note: Totals may include rounding differences.

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** B. Distribution Technical Services  
**Category-Sub:** 1. Distribution Technical Services  
**Workpaper:** 1GD001.000 - Distribution Technical Services  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>Explanation:</b> Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.						
2025	-46	-207	0	-0.3	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.						
2025	-236	-12	0	-2.0	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.						
2025	-5	-337	0	0.0	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.						
2025	-163	-597	0	-1.5	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.						
2025	-55	-1	0	-0.3	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.						
2025	-170	-257	0	-1.4	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.						
2025	-147	0	0	-1.1	0	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** B. Distribution Technical Services  
**Category-Sub:** 1. Distribution Technical Services  
**Workpaper:** 1GD001.000 - Distribution Technical Services  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>Explanation:</b> Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.						
2025	-59	-131	0	-0.5	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.						
2025	0	-6	0	0.0	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.						
2025	0	0	0	0.0	3,047	1-Sided Adj
<b>Explanation:</b> Unit entry - C004 - Reconciled Work Orders - 3 047; Unit entry - C001 - Employees - 6; Unit entry - C144 - Employees - 4						
<b>2025 Total</b>	<b>-1,744</b>	<b>-2,635</b>	<b>0</b>	<b>.13.6</b>	<b>3,047</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Workpaper:** VARIOUS

**Summary for Category: C. Operations Management & Training**

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	6,358	6,482	6,481	6,480	6,479	6,479	6,478
Non-Labor	2,179	2,179	2,179	2,179	2,179	2,179	2,179
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>8,537</b>	<b>8,661</b>	<b>8,660</b>	<b>8,659</b>	<b>8,658</b>	<b>8,658</b>	<b>8,657</b>
FTE	47.5	47.5	47.5	47.5	47.5	47.5	47.5

**Workpapers belonging to this Category:**

**1GD004.000 Operations & Management**

Labor	4,308	4,392	4,391	4,391	4,390	4,390	4,389
Non-Labor	1,297	1,297	1,297	1,297	1,297	1,297	1,297
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>5,605</b>	<b>5,689</b>	<b>5,688</b>	<b>5,688</b>	<b>5,687</b>	<b>5,687</b>	<b>5,686</b>
FTE	29.9	29.9	29.9	29.9	29.9	29.9	29.9

**Unit Measure: Orders**

Units	30	30	30	30	30	30	30
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**1GD005.000 Training**

Labor	2,050	2,090	2,090	2,089	2,089	2,089	2,089
Non-Labor	882	882	882	882	882	882	882
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>2,932</b>	<b>2,972</b>	<b>2,972</b>	<b>2,971</b>	<b>2,971</b>	<b>2,971</b>	<b>2,971</b>
FTE	17.6	17.6	17.6	17.6	17.6	17.6	17.6

**Unit Measure: Orders**

Units	3,179	3,179	3,179	3,179	3,179	3,179	3,179
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*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1GD004.000 - Operations & Management**

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD004.000 - Operations & Management  
**Unit Measure:** Orders

**Activity Description:**

This group includes labor and non-labor expenses for management and staff support of Gas Operations and Gas Distribution leadership . Additionally, this group encompasses labor and non-labor expenses for supervision and management within the operating districts. Work completed within this group includes Gas Distribution leadership and field supervision; developing and maintaining gas distribution construction and operating standards; and evaluating new field technologies for SDG&E gas employees and contractors.

**Forecast Explanations:**

**Labor - Base YR Rec**

The forecast method developed for this cost category is 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 Operations leadership and support, as well as field management labor and non-labor costs, generally fluctuate based on workload (including inspections, patrols, and construction) and workforce levels. This forecast results in no change in expense over the 2025 adjusted recorded base in TY 2028.

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**

NOTE: See explanation above under Labor. This covers both labor and non-labor.

**NSE - Base YR Rec**

N/A

**Units - Base YR Rec**

N/A

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD004.000 - Operations & Management  
**Unit Measure:** Orders

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**Summary of Results:**

**In 2025\$ (000) Incurred Costs**

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	3,691	3,739	3,556	4,210	4,308	4,392	4,391	4,391	4,390	4,390	4,389
Non-Labor	1,874	2,060	2,210	1,951	1,297	1,297	1,297	1,297	1,297	1,297	1,297
NSE	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>5,565</b>	<b>5,799</b>	<b>5,766</b>	<b>6,161</b>	<b>5,605</b>	<b>5,689</b>	<b>5,688</b>	<b>5,688</b>	<b>5,687</b>	<b>5,687</b>	<b>5,686</b>
FTE	29.4	24.8	25.5	27.7	29.9	29.9	29.9	29.9	29.9	29.9	29.9
Units	29	25	26	28	30	30	30	30	30	30	30

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD004.000 - Operations & Management  
**Unit Measure:** Orders

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
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	4,308	4,308	4,308	4,308	4,308	4,308	84	83	83	82	82	81	4,392	4,391	4,391	4,390	4,390	4,389
NLbr	1,297	1,297	1,297	1,297	1,297	1,297	0	0	0	0	0	0	1,297	1,297	1,297	1,297	1,297	1,297
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>5,605</b>	<b>5,605</b>	<b>5,605</b>	<b>5,605</b>	<b>5,605</b>	<b>5,605</b>	<b>84</b>	<b>83</b>	<b>83</b>	<b>82</b>	<b>82</b>	<b>81</b>	<b>5,689</b>	<b>5,688</b>	<b>5,688</b>	<b>5,687</b>	<b>5,687</b>	<b>5,686</b>
FTE	29.9	29.9	29.9	29.9	29.9	29.9	0.0	0.0	0.0	0.0	0.0	0.0	29.9	29.9	29.9	29.9	29.9	29.9
Units	30	30	30	30	30	30	0	0	0	0	0	0	30	30	30	30	30	30

**Forecast Adjustment Details:**

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	84	0	0	84	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>84</b>	<b>0</b>	<b>0</b>	<b>84</b>	<b>0.0</b>	<b>0</b>	
2027	83	0	0	83	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>83</b>	<b>0</b>	<b>0</b>	<b>83</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD004.000 - Operations & Management  
**Unit Measure:** Orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	83	0	0	83	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>83</b>	<b>0</b>	<b>0</b>	<b>83</b>	<b>0.0</b>	<b>0</b>	
2029	82	0	0	82	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>82</b>	<b>0</b>	<b>0</b>	<b>82</b>	<b>0.0</b>	<b>0</b>	
2030	82	0	0	82	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>82</b>	<b>0</b>	<b>0</b>	<b>82</b>	<b>0.0</b>	<b>0</b>	
2031	81	0	0	81	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>81</b>	<b>0</b>	<b>0</b>	<b>81</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD004.000 - Operations & Management  
**Unit Measure:** Orders

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	3,263	2,828	4,837	3,876	4,598
Non-Labor	1,438	1,950	3,461	1,906	2,392
NSE	0	0	0	0	0
<b>Total</b>	<b>4,700</b>	<b>4,778</b>	<b>8,298</b>	<b>5,782</b>	<b>6,990</b>
FTE	35.5	19.4	40.3	27.0	33.6
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	-525	75	-1,938	-302	-840
Non-Labor	111	-46	-1,357	-9	-1,095
NSE	0	0	0	0	0
<b>Total</b>	<b>-414</b>	<b>29</b>	<b>-3,295</b>	<b>-311</b>	<b>-1,935</b>
FTE	-10.5	1.9	-18.3	-3.0	-7.9
Units	29	25	26	28	30
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	2,738	2,903	2,899	3,574	3,758
Non-Labor	1,549	1,904	2,103	1,898	1,297
NSE	0	0	0	0	0
<b>Total</b>	<b>4,287</b>	<b>4,807</b>	<b>5,003</b>	<b>5,471</b>	<b>5,055</b>
FTE	25.0	21.3	22.0	24.1	25.7
Units	29	25	26	28	30
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	412	423	403	485	550

San Diego Gas & Electric Company  
 2028 GRC - APPLICATION  
 Non-Shared Service Workpapers

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD004.000 - Operations & Management  
**Unit Measure:** Orders

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>412</b>	<b>423</b>	<b>403</b>	<b>485</b>	<b>550</b>
FTE	4.4	3.5	3.5	3.6	4.2
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	541	413	254	152	0
Non-Labor	325	156	106	53	0
NSE	0	0	0	0	0
<b>Total</b>	<b>866</b>	<b>569</b>	<b>360</b>	<b>205</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	3,691	3,739	3,556	4,210	4,308
Non-Labor	1,874	2,060	2,210	1,951	1,297
NSE	0	0	0	0	0
<b>Total</b>	<b>5,565</b>	<b>5,799</b>	<b>5,766</b>	<b>6,161</b>	<b>5,605</b>
FTE	29.4	24.8	25.5	27.7	29.9
Units	29	25	26	28	30

\* 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  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD004.000 - Operations & Management  
**Unit Measure:** Orders

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	-525	75	-1,938	-302	-840	
Non-Labor	111	-46	-1,357	-9	-1,095	
NSE	0	0	0	0	0	
<b>Total</b>	<b>-414</b>	<b>29</b>	<b>-3,295</b>	<b>-311</b>	<b>-1,935</b>	
FTE	-10.5	1.9	-18.3	-3.0	-7.9	
Units	29	25	26	28	30	

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	152	0	0.0	0	CCTR Transf From 2100-4143.000
<b>Explanation:</b>	Transfer costs from the Emissions Strategy Program 1EN001 over to Operations & Management 1GD004.000 for leak abatement program execution costs.					
2021	-4	-22	0	0.0	0	CCTR Transf To 2100-0079.006
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					
2021	-553	-19	0	10.8	0	CCTR Transf To 2100-0716.000
<b>Explanation:</b>	To move Training costs (C169) to 1GD005.000 (Training) where these RAMP C169 costs are tracked.					

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD004.000 - Operations & Management  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	29	1-Sided Adj
<b>Explanation:</b>	Unit entry - FTE					
2021	33	0	0	0.3	0	CCTR Transf From 2100-0079.006
<b>Explanation:</b>	To move Operations & Management labor cost to 1GD004.000 where these costs are tracked.					
<b>2021 Total</b>	<b>-525</b>	<b>111</b>	<b>0</b>	<b>-10.5</b>	<b>29</b>	
2022	-4	-4	0	0.0	0	CCTR Transf To 2100-0079.006
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					
2022	49	-1	0	1.7	0	CCTR Transf To 2100-0716.000
<b>Explanation:</b>	To move Training costs (C169) to 1GD005.000 (Training) where these RAMP C169 costs are tracked.					
2022	0	-175	0	0.0	0	CCTR Transf To 2100-3793.000
<b>Explanation:</b>	To move Field Service Deliver (FSD) cost to 1ED005 (Electric O&M- FSD) where these costs are tracked.					
2022	0	131	0	0.0	0	CCTR Transf From 2100-4143.000
<b>Explanation:</b>	Transfer costs from the Emissions Strategy Program 1EN001 over to Operations & Management 1GD004.000 for leak abatement program execution costs.					

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD004.000 - Operations & Management  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	2	0	0.0	0	1-Sided Adj
<b>Explanation:</b>	Adding Non-Executive Officer costs that were inadvertently charged to SB901.					
2022	31	0	0	0.2	0	CCTR Transf From 2100-0079.006
<b>Explanation:</b>	To move Operations & Management labor cost to 1GD004.000 where these costs are tracked.					
2022	0	0	0	0.0	25	1-Sided Adj
<b>Explanation:</b>	Unit entry - FTE					
<b>2022 Total</b>	<b>75</b>	<b>-46</b>	<b>0</b>	<b>1.9</b>	<b>25</b>	
2023	64	109	0	0.6	0	CCTR Transf From 2100-4143.000
<b>Explanation:</b>	Transfer costs from the Emissions Strategy Program 1EN001 over to Operations & Management 1GD004.000 for leak abatement program execution costs.					
2023	-4	-3	0	0.0	0	CCTR Transf To 2100-0079.006
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					
2023	-76	-5	0	-0.9	0	CCTR Transf To 2100-0177.000
<b>Explanation:</b>	To move Distribution Technical Services costs to 1GD001.000 (Distribution Technical Services) where these costs are tracked.					

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD004.000 - Operations & Management  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-823	-187	0	-8.3	0	CCTR Transf To 2100-0716.000
<b>Explanation:</b>	To move Training costs (C169) to 1GD005.000 (Training) where these RAMP C169 costs are tracked.					
2023	0	-349	0	0.0	0	CCTR Transf To 2100-3793.000
<b>Explanation:</b>	To move Field Service Deliver (FSD) cost to 1ED005 (Electric O&M- FSD) where these costs are tracked.					
2023	20	0	0	0.1	0	CCTR Transf From 2100-0079.006
<b>Explanation:</b>	To move Operations & Management labor cost to 1GD004.000 where these costs are tracked.					
2023	-1,118	-925	0	-9.8	0	1-Sided Adj
<b>Explanation:</b>	Adjustment to remove capital related overhead expenses charged inadvertently to FERC 186.999.					
2023	0	2	0	0.0	0	1-Sided Adj
<b>Explanation:</b>	Adding Non-Executive Officer costs that were inadvertently charged to SB901.					
2023	0	0	0	0.0	26	1-Sided Adj
<b>Explanation:</b>	Unit entry - FTE					
<b>2023 Total</b>	<b>-1,938</b>	<b>-1,357</b>	<b>0</b>	<b>-18.3</b>	<b>26</b>	
2024	76	230	0	0.7	0	CCTR Transf From 2100-4143.000

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD004.000 - Operations & Management  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>Explanation:</b> Transfer costs from the Emissions Strategy Program 1EN001 over to Operations & Management 1GD004.000 for leak abatement program execution costs.						
2024	-9	-9	0	-0.1	0	CCTR Transf To 2100-0079.006
<b>Explanation:</b> To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.						
2024	273	0	0	2.8	0	CCTR Transf From 2100-0079.002
<b>Explanation:</b> To move Damage Prevention Management costs to 1GD004.000 (Ops & Mgmt) where Operations and Management costs including Damage Prevention Management costs are tracked.						
2024	-7	-4	0	-0.1	0	CCTR Transf To 2100-0177.000
<b>Explanation:</b> To move Distribution Technical Services costs to 1GD001.000 (Distribution Technical Services) where these costs are tracked.						
2024	-673	-121	0	-6.6	0	CCTR Transf To 2100-0716.000
<b>Explanation:</b> To move Training costs (C169) to 1GD005.000 (Training) where these RAMP C169 costs are tracked.						
2024	0	-104	0	0.0	0	CCTR Transf To 2100-3793.000
<b>Explanation:</b> To move Field Service Deliver (FSD) cost to 1ED005 (Electric O&M- FSD) where these costs are tracked.						
2024	38	0	0	0.3	0	CCTR Transf From 2100-0079.006
<b>Explanation:</b> To move Operations & Management labor cost to 1GD004.000 where these costs are tracked.						

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD004.000 - Operations & Management  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	-1	0	0.0	0	1-Sided Adj
<b>Explanation:</b>	Incremental costs that are anticipated to be requested for recovery through a non- GRC Catastrophic Event Memorandum Account (CEMA).					
2024	0	0	0	0.0	28	1-Sided Adj
<b>Explanation:</b>	Unit entry - FTE					
<b>2024 Total</b>	<b>-302</b>	<b>-9</b>	<b>0</b>	<b>-3.0</b>	<b>28</b>	
2025	-491	-655	0	-3.8	0	1-Sided Adj
<b>Explanation:</b>	Adjustment to remove capital related overhead expenses charged inadvertently to FERC 186.999.					
2025	-2	0	0	0.0	0	CCTR Transf From 2100-4143.000
<b>Explanation:</b>	Transfer costs from the Emissions Strategy Program 1EN001 over to Operations & Management 1GD004.000 for leak abatement program execution costs.					
2025	400	0	0	2.6	0	CCTR Transf From 2100-0079.006
<b>Explanation:</b>	To move Operations & Management labor cost to 1GD004.000 where these costs are tracked.					
2025	0	41	0	0.0	0	CCTR Transf From 2100-3863.000
<b>Explanation:</b>	To move contracted labor expense from Gas Transmission to Gas Distribution where the costs were incurred . 7074262 ENGINEERING - GAS DIST. CAPITAL. POOL ORDER NUMBER.					

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD004.000 - Operations & Management  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	-733	-183	0	-6.6	0	CCTR Transf To 2100-0716.000
<b>Explanation:</b>	To move Training costs (C169) to 1GD005.000 (Training) where these RAMP C169 costs are tracked.					
2025	0	-44	0	0.0	0	CCTR Transf To 2100-3793.000
<b>Explanation:</b>	To move Field Service Deliver (FSD) costs to 1ED005 (Electric O&M- FSD) where these costs are tracked.					
2025	0	-140	0	0.0	0	CCTR Transf To 2100-0137.000
<b>Explanation:</b>	To move Electric O&M costs to 1ED002.002 (Construction Veg Mgmt) where these costs are tracked.					
2025	-13	-115	0	-0.1	0	1-Sided Adj
<b>Explanation:</b>	Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.					
2025	0	0	0	0.0	30	1-Sided Adj
<b>Explanation:</b>	Unit entry - FTE					
<b>2025 Total</b>	<b>-840</b>	<b>-1,095</b>	<b>0</b>	<b>-7.9</b>	<b>30</b>	

*Note: Totals may include rounding differences.*

**Beginning of Workpaper  
1GD005.000 - Training**

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD005.000 - Training  
**Unit Measure:** Orders

**Activity Description:**

The activities described in this workpaper include compliance obligations mandated by 49 CFR §192 all of Subpart N (Qualification of Pipeline Personnel), and CPUC General Order 112-F. This group includes labor and non-labor expenses for Gas Operations qualification and training, which is based at the Skills Training Center and at the Welding School, located in Miramar. Additionally, it encompasses all labor and non-labor expenses for training purposes for all gas employees within the districts. Work completed within this group includes evaluating new field technologies; development of field training materials and providing skills training both in classroom and simulation format; providing code-required welder testing, training, and welding inspection; and managing the Operator Qualification (OpQual) program for qualification of SDG&E gas employees and contractors. This workpaper is all RAMP (C169 – Human Factors Mitigation – OpQual Training).

**Forecast Explanations:**

**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. The work levels and Operator Qualification (OpQual) Program activity are expected to remain stable at 2025 levels. To forecast future training expenses, SDG&E reviewed historical spending from 2021–2025 for the entire workgroup. Training needs depend on workload, workforce turnover, new programs, technologies, and evolving regulatory requirements. Increased training and the OpQual program development began in 2021 and continued into 2025. With work levels and OpQual activity expected to remain stable at 2025 levels, historical averages would not accurately reflect future needs.

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**

NOTE: See explanation above under Labor. This covers both labor and non-labor.

**NSE - Base YR Rec**

N/A

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD005.000 - Training  
**Unit Measure:** Orders

**Units - Base YR Rec**

C169 – OpQuals Trained

**Summary of Results:**

**In 2025\$ (000) Incurred Costs**

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,490	2,498	2,278	1,865	2,050	2,090	2,090	2,089	2,089	2,089	2,089
Non-Labor	1,047	971	884	1,156	882	882	882	882	882	882	882
NSE	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>3,538</b>	<b>3,470</b>	<b>3,163</b>	<b>3,021</b>	<b>2,931</b>	<b>2,972</b>	<b>2,972</b>	<b>2,971</b>	<b>2,971</b>	<b>2,971</b>	<b>2,971</b>
FTE	25.5	20.8	20.5	16.2	17.6	17.6	17.6	17.6	17.6	17.6	17.6
Units	4,137	4,681	3,416	3,217	3,179	3,179	3,179	3,179	3,179	3,179	3,179

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD005.000 - Training  
**Unit Measure:** Orders

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
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	2,050	2,050	2,050	2,050	2,050	2,050	40	40	39	39	39	39	2,090	2,090	2,089	2,089	2,089	2,089
NLbr	882	882	882	882	882	882	0	0	0	0	0	0	882	882	882	882	882	882
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2,932</b>	<b>2,932</b>	<b>2,932</b>	<b>2,932</b>	<b>2,932</b>	<b>2,932</b>	<b>40</b>	<b>40</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>2,972</b>	<b>2,972</b>	<b>2,971</b>	<b>2,971</b>	<b>2,971</b>	<b>2,971</b>
FTE	17.6	17.6	17.6	17.6	17.6	17.6	0.0	0.0	0.0	0.0	0.0	0.0	17.6	17.6	17.6	17.6	17.6	17.6
Units	3,179	3,179	3,179	3,179	3,179	3,179	0	0	0	0	0	0	3,179	3,179	3,179	3,179	3,179	3,179

**Forecast Adjustment Details:**

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026		40	0	40	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>		<b>40</b>	<b>0</b>	<b>40</b>	<b>0.0</b>	<b>0</b>	
2027		40	0	40	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>		<b>40</b>	<b>0</b>	<b>40</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD005.000 - Training  
**Unit Measure:** Orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	39	0	0	39	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>0.0</b>	<b>0</b>	
2029	39	0	0	39	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>0.0</b>	<b>0</b>	
2030	39	0	0	39	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>0.0</b>	<b>0</b>	
2031	39	0	0	39	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD005.000 - Training  
**Unit Measure:** Orders

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	1,317	2,044	1,086	971	1,275
Non-Labor	849	998	902	1,180	1,232
NSE	0	0	0	0	0
<b>Total</b>	<b>2,165</b>	<b>3,041</b>	<b>1,988</b>	<b>2,151</b>	<b>2,507</b>
FTE	11.1	20.0	9.7	7.9	10.3
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	530	-104	772	612	513
Non-Labor	17	-100	-60	-56	-351
NSE	0	0	0	0	0
<b>Total</b>	<b>548</b>	<b>-204</b>	<b>711</b>	<b>557</b>	<b>162</b>
FTE	10.6	-2.2	7.9	6.1	4.8
Units	4,137	4,681	3,416	3,217	3,179
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,847	1,940	1,858	1,583	1,788
Non-Labor	866	898	842	1,124	882
NSE	0	0	0	0	0
<b>Total</b>	<b>2,713</b>	<b>2,838</b>	<b>2,700</b>	<b>2,708</b>	<b>2,670</b>
FTE	21.8	17.9	17.6	14.0	15.1
Units	4,137	4,681	3,416	3,217	3,179
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	278	283	258	215	262

San Diego Gas & Electric Company  
 2028 GRC - APPLICATION  
 Non-Shared Service Workpapers

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD005.000 - Training  
**Unit Measure:** Orders

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>278</b>	<b>283</b>	<b>258</b>	<b>215</b>	<b>262</b>
FTE	3.7	2.9	2.9	2.2	2.5
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	365	276	162	67	0
Non-Labor	182	74	43	31	0
NSE	0	0	0	0	0
<b>Total</b>	<b>547</b>	<b>350</b>	<b>205</b>	<b>99</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	2,490	2,498	2,278	1,865	2,050
Non-Labor	1,047	971	884	1,156	882
NSE	0	0	0	0	0
<b>Total</b>	<b>3,538</b>	<b>3,470</b>	<b>3,163</b>	<b>3,021</b>	<b>2,931</b>
FTE	25.5	20.8	20.5	16.2	17.6
Units	4,137	4,681	3,416	3,217	3,179

\* 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  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD005.000 - Training  
**Unit Measure:** Orders

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	530	-104	772	612	513	
Non-Labor	17	-100	-60	-56	-351	
NSE	0	0	0	0	0	
<b>Total</b>	<b>548</b>	<b>-204</b>	<b>711</b>	<b>557</b>	<b>162</b>	
FTE	10.6	-2.2	7.9	6.1	4.8	
Units	4,137	4,681	3,416	3,217	3,179	

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-23	-2	0	-0.2	0	CCTR Transf To 2100-0079.006
<b>Explanation:</b> To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.						
2021	553	19	0	10.8	0	CCTR Transf From 2100-0159.000
<b>Explanation:</b> To move Training costs (C169) to 1GD005.000 (Training) where these RAMP C169 costs are tracked.						
2021	0	0	0	0.0	4,137	1-Sided Adj
<b>Explanation:</b> Unit entry - C169 - OpQuals Trained						

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD005.000 - Training  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>2021 Total</b>	<b>530</b>	<b>17</b>	<b>0</b>	<b>10.6</b>	4,137	
2022	-27	-75	0	-0.2	0	CCTR Transf To 2100-0177.000
<b>Explanation:</b>	To move Distribution Technical Services costs to 1GD001.000 (Distribution Technical Services) where these costs are tracked.					
2022	-49	1	0	-1.7	0	CCTR Transf From 2100-0159.000
<b>Explanation:</b>	To move Training costs (C169) to 1GD005.000 (Training) where these RAMP C169 costs are tracked.					
2022	-28	-26	0	-0.3	0	CCTR Transf To 2100-0079.006
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					
2022	0	0	0	0.0	4,681	1-Sided Adj
<b>Explanation:</b>	Unit entry - C169 - OpQuals Trained					
<b>2022 Total</b>	<b>-104</b>	<b>-100</b>	<b>0</b>	<b>-2.2</b>	4,681	
2023	-31	-178	0	-0.2	0	CCTR Transf To 2100-0177.000
<b>Explanation:</b>	To move Distribution Technical Services costs to 1GD001.000 (Distribution Technical Services) where these costs are tracked.					
2023	0	-37	0	0.0	0	CCTR Transf To 2100-3793.000
<b>Explanation:</b>	To move Field Service Deliver (FSD) costs to 1ED005 (Electric O&M- FSD) where these costs are tracked.					

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD005.000 - Training  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-21	-33	0	-0.2	0	CCTR Transf To 2100-0079.006
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					
2023	823	187	0	8.3	0	CCTR Transf From 2100-0159.000
<b>Explanation:</b>	To move Training costs (C169) to 1GD005.000 (Training) where these RAMP C169 costs are tracked.					
2023	0	0	0	0.0	3,416	1-Sided Adj
<b>Explanation:</b>	Unit entry - C169 - OpQuals Trained					
<b>2023 Total</b>	<b>772</b>	<b>-60</b>	<b>0</b>	<b>7.9</b>	<b>3,416</b>	
2024	-29	-151	0	-0.2	0	CCTR Transf To 2100-0177.000
<b>Explanation:</b>	To move Distribution Technical Services costs to 1GD001.000 (Distribution Technical Services) where these costs are tracked.					
2024	0	-8	0	0.0	0	CCTR Transf To 2100-3793.000
<b>Explanation:</b>	To move Field Service Deliver (FSD) costs to 1ED005 (Electric O&M- FSD) where these costs are tracked.					
2024	-32	-18	0	-0.3	0	CCTR Transf To 2100-0079.006
<b>Explanation:</b>	To move Electric Support costs to 1GD000.006 (Electric Support) where these costs are tracked.					

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** C. Operations Management & Training  
**Category-Sub:** 1. Operations Management & Training  
**Workpaper:** 1GD005.000 - Training  
**Unit Measure:** Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	673	121	0	6.6	0	CCTR Transf From 2100-0159.000
<b>Explanation:</b>	To move Training costs (C169) to 1GD005.000 (Training) where these RAMP C169 costs are tracked.					
2024	0	0	0	0.0	3,217	1-Sided Adj
<b>Explanation:</b>	Unit entry - C169 - OpQuals Trained					
<b>2024 Total</b>	<b>612</b>	<b>-56</b>	<b>0</b>	<b>6.1</b>	<b>3,217</b>	
2025	-220	-533	0	-1.8	0	1-Sided Adj
<b>Explanation:</b>	Adjustment to remove capital related overhead expenses (7074262) charged inadvertently to FERCs 580.500 and 880.300.					
2025	0	0	0	0.0	3,179	1-Sided Adj
<b>Explanation:</b>	Unit entry - C169 - OpQuals Trained					
2025	733	183	0	6.6	0	CCTR Transf From 2100-0159.000
<b>Explanation:</b>	To move Training costs (C169) to 1GD005.000 (Training) where these RAMP C169 costs are tracked.					
<b>2025 Total</b>	<b>513</b>	<b>-351</b>	<b>0</b>	<b>4.8</b>	<b>3,179</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** D. Gas Decarbonization  
**Workpaper:** 1GD007.000

**Summary for Category: D. Gas Decarbonization**

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	379	386	386	386	386	386	386
Non-Labor	49	49	49	49	49	49	49
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>428</b>	<b>435</b>	<b>435</b>	<b>435</b>	<b>435</b>	<b>435</b>	<b>435</b>
FTE	2.2	2.2	2.2	2.2	2.2	2.2	2.2

**Workpapers belonging to this Category:**

**1GD007.000 Gas Decarbonization**

Labor	379	386	386	386	386	386	386
Non-Labor	49	49	49	49	49	49	49
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>428</b>	<b>435</b>	<b>435</b>	<b>435</b>	<b>435</b>	<b>435</b>	<b>435</b>
FTE	2.2	2.2	2.2	2.2	2.2	2.2	2.2
<b>Unit Measure:</b>							
Units	0	0	0	0	0	0	0

*Note: Totals may include rounding differences.*

**Beginning of Workpaper  
1GD007.000 - Gas Decarbonization**

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** D. Gas Decarbonization  
**Category-Sub:** 1. Gas Decarbonization  
**Workpaper:** 1GD007.000 - Gas Decarbonization  
**Unit Measure:**

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**Activity Description:**

Members of this Gas Decarbonization specialized team engage in and contribute to the following regulatory, technical, and outreach activities to support statewide objectives, company strategy, and promote customer value.

Compliance and Regulatory: This team acts as a centralized group that supports compliance and regulatory obligations under multiple decisions/statutes (i.e., Long Term Gas Planning OIR and SB 1221) and provides strategic support to other departments across SDG&E; responsibilities include reviewing and providing written comments for respective proceedings, responding to data requests, supporting internal business units, and organizing SDG&E strategy for external distribution.

Business Development and Stakeholder Engagement: Perform community outreach, actively engage with external stakeholders, support technical questions, and receive feedback from community organizations to provide input and identify opportunities to develop new initiatives that support the regional integration of no and lower carbon fuels within different economic sectors. Regional partners include the University of California San Diego, North Coast Transit District, Toyota, and San Diego Port Authority.

Supporting Best Practices: Support the Team's ongoing safety considerations and improvements through training, studies, and collaboration with operation-focused SDG&E teams. Focus is to leverage leading industry best practices and safety protocols to support new technology development within the San Diego service territory. This includes the Non-Labor O&M requests for partnerships, such as the HyBlend Program under the National Laboratory of the Rockies.

**Forecast Explanations:**

**Labor - Base YR Rec**

The forecast method developed for this cost category is 2025 base year adjusted recorded. This method provides appropriate levels of staffing while being mindful of costs.

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**

NOTE: See explanation above under Labor. This covers both labor and non-labor.

**NSE - Base YR Rec**

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** D. Gas Decarbonization  
**Category-Sub:** 1. Gas Decarbonization  
**Workpaper:** 1GD007.000 - Gas Decarbonization  
**Unit Measure:**

N/A

Units - Base YR Rec

N/A

**Summary of Results:**

**In 2025\$ (000) Incurred Costs**

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	266	611	543	575	379	386	386	386	386	386	386
Non-Labor	6	233	364	99	49	49	49	49	49	49	49
NSE	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>272</b>	<b>843</b>	<b>907</b>	<b>674</b>	<b>428</b>	<b>435</b>	<b>435</b>	<b>435</b>	<b>435</b>	<b>435</b>	<b>435</b>
FTE	1.4	3.1	3.0	3.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
Units	0	0	0	0	0	0	0	0	0	0	0

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** D. Gas Decarbonization  
**Category-Sub:** 1. Gas Decarbonization  
**Workpaper:** 1GD007.000 - Gas Decarbonization  
**Unit Measure:**

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
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	379	379	379	379	379	379	7	7	7	7	7	7	386	386	386	386	386	386
NLbr	49	49	49	49	49	49	0	0	0	0	0	0	49	49	49	49	49	49
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>428</b>	<b>428</b>	<b>428</b>	<b>428</b>	<b>428</b>	<b>428</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>435</b>	<b>435</b>	<b>435</b>	<b>435</b>	<b>435</b>	<b>435</b>
FTE	2.2	2.2	2.2	2.2	2.2	2.2	0.0	0.0	0.0	0.0	0.0	0.0	2.2	2.2	2.2	2.2	2.2	2.2
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**Forecast Adjustment Details:**

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	7	0	0	7	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0.0</b>	<b>0</b>	
2027	7	0	0	7	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** D. Gas Decarbonization  
**Category-Sub:** 1. Gas Decarbonization  
**Workpaper:** 1GD007.000 - Gas Decarbonization  
**Unit Measure:**

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	7	0	0	7	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0.0</b>	<b>0</b>	
2029	7	0	0	7	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0.0</b>	<b>0</b>	
2030	7	0	0	7	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0.0</b>	<b>0</b>	
2031	7	0	0	7	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0.0</b>	<b>0</b>	

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** D. Gas Decarbonization  
**Category-Sub:** 1. Gas Decarbonization  
**Workpaper:** 1GD007.000 - Gas Decarbonization  
**Unit Measure:**

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	197	474	443	488	331
Non-Labor	5	215	346	96	51
NSE	0	0	0	0	0
<b>Total</b>	<b>202</b>	<b>689</b>	<b>789</b>	<b>584</b>	<b>382</b>
FTE	1.2	2.7	2.6	2.8	1.9
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-2
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	197	474	443	488	331
Non-Labor	5	215	346	96	49
NSE	0	0	0	0	0
<b>Total</b>	<b>202</b>	<b>689</b>	<b>789</b>	<b>584</b>	<b>380</b>
FTE	1.2	2.7	2.6	2.8	1.9
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	30	69	62	66	48

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** D. Gas Decarbonization  
**Category-Sub:** 1. Gas Decarbonization  
**Workpaper:** 1GD007.000 - Gas Decarbonization  
**Unit Measure:**

**Determination of Adjusted-Recorded (Incurred Costs in thousands):**

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>30</b>	<b>69</b>	<b>62</b>	<b>66</b>	<b>48</b>
FTE	0.2	0.4	0.4	0.4	0.3
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	39	68	39	21	0
Non-Labor	1	18	17	3	0
NSE	0	0	0	0	0
<b>Total</b>	<b>40</b>	<b>85</b>	<b>56</b>	<b>23</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	266	611	543	575	379
Non-Labor	6	233	364	99	49
NSE	0	0	0	0	0
<b>Total</b>	<b>272</b>	<b>843</b>	<b>907</b>	<b>674</b>	<b>428</b>
FTE	1.4	3.1	3.0	3.2	2.2
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  
**Category:** D. Gas Decarbonization  
**Category-Sub:** 1. Gas Decarbonization  
**Workpaper:** 1GD007.000 - Gas Decarbonization  
**Unit Measure:**

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	0	0	0	0	0	
Non-Labor	0	0	0	0	-2	
NSE	0	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2</b>	
FTE	0.0	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	FTE	Units	Adj Type
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2025	0	20	0	0.0	0	1-Sided Adj

**Explanation:** To transfer non-labor license fee back into GRC costs.

*Note: Totals may include rounding differences.*

**Area:** GAS DISTRIBUTION  
**Witness:** TaShonda Taylor  
**Category:** D. Gas Decarbonization  
**Category-Sub:** 1. Gas Decarbonization  
**Workpaper:** 1GD007.000 - Gas Decarbonization  
**Unit Measure:**

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	-23	0	0.0	0	1-Sided Adj
<b>2025 Total</b>	<b>0</b>	<b>-2</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

**Explanation:** To transfer out membership dues in compliance with AB 1167.

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2028 GRC - APPLICATION  
Non-Shared Service Workpapers

Area: GAS DISTRIBUTION  
Witness: TaShonda Taylor

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**Appendix A: List of Non-Shared Cost Centers**

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2100-0159	000	CONSTRUCTION MGMT METRO - GAS
2100-0160	000	CONSTRUCTION MGMT BEACH CITIES - GAS
2100-0161	000	CONSTRUCTION MGMT NORTHEAST - GAS
2100-0162	000	CONSTRUCTION MGMT EASTERN - GAS
2100-0163	000	CONSTRUCTION MGMT NORTH COAST - GAS
2100-0171	000	PIPELINE OPERATIONS
2100-0174	000	M&R/SYSTEM PROTECTION SUPERVISOR
2100-0176	000	GAS INSTRUMENT SHOP
2100-0177	000	GAS ENGINEERING
2100-0182	000	GAS GEO INFO SYSTEMS & SERVICES
2100-0183	000	TECH SERVICES - HP PIPELINE & FRCHS
2100-0310	000	MHP PROJECT MANAGEMENT OFFICE MGR/DIR
2100-0637	000	CATHODIC PROTECTION
2100-0654	000	PIPELINE SERVICES
2100-0716	000	WELDING TRAINING & INSPECTION
2100-3400	000	VP FIELD SERVICES NSS
2100-3402	000	GAS PROJECT CONTROLS SERVICES
2100-3405	000	CNG MAINTENANCE
2100-3459	000	SAN DIEGO REGION DIRECTOR
2100-3567	000	GAS DESIGN
2100-3568	000	TECH SERVICES - PROGRAMS
2100-3586	000	SD REGIONAL FIELD OPS MGR
2100-3606	000	GAS PROJECT MANAGEMENT OFFICE
2100-3730	000	GAS, LOCATORS, PROJECT MANAGEMENT
2100-3734	000	OPERATIONS TRAINING MANAGER
2100-3815	000	QUALITY MANAGEMENT
2100-3944	000	QUALIFICATIONS & COMPLIANCE
2100-3947	000	MHP CONSTRUCTION & OUTREACH
2100-3948	000	MHP PLANNING & DESIGN
2100-3957	000	TECH SERVICES - COMPLIANCE
2100-3990	000	SANDIEGO GAS DISTRO OPS COMPLIANCE GROUP
2100-4057	000	Damage Prevention Strategies Prj SDGE
2100-4116	000	TECHNICAL SERVICES RAMP
2100-4139	000	HYDROGEN STRATEGY AND INTEGRATION
2100-4140	000	CONSTRUCTION MANAGEMENT GAS DISTRIBUTION
2100-4186	000	GAS OPS PROJECT MGMT
2100-4187	000	GAS OPS CONTINUOUS IMPROVEMENT
2100-4188	000	GAS OPS SAFETY
2100-4192	000	VP - SAN DIEGO GAS OPERATIONS
2100-4211	000	GAS MAPPING
2100-4234	000	QUALITY ASSURANCE-DAMAGE PREVENTION
2100-4235	000	QUALITY ASSURANCE-GAS DISTRIBUTION