

Company: San Diego Gas & Electric Company (U 902 M)  
Proceeding: 2028 General Rate Case  
Application: A.26-06-\_\_\_\_\_  
Exhibit: SDG&E-31-WP

**WORKPAPERS TO  
PREPARED DIRECT TESTIMONY OF  
DONALD M. SCOTT  
(MISCELLANEOUS REVENUE)  
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY**

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**

**June 2026**



**San Diego Gas & Electric Miscellaneous Revenue  
Workpaper Summary (\$ in thousands)**

		Recorded						
Tab		2021	2022	2023	2024	2025	Average	Forecast Basis
<b>ELECTRIC</b>								
		1,969	1,886	1,988	1,753	2,012	1,922	Base Year & Electric Customer Growth %
		0	10	8	24	39	16	Base Year & Electric Customer Growth %
		(0)	(0)	-	(0)	-	(0)	Base Year & Electric Customer Growth %
		264	489	439	694	985	574	Base Year & Electric Customer Growth %
	1	210	249	4,272	3,209	3,514	2,291	Projected Volumes and New Schedule of Rates
		58	53	47	45	39	48	Base Year & Electric Customer Growth %
		46	32	25	26	31	32	Base Year & Electric Customer Growth %
		2,962	3,811	8,137	2,092	2,245	3,849	Base Year & Electric Customer Growth %
		64	10	7	4	32	23	Base Year & Electric Customer Growth %
		<b>5,572</b>	<b>6,541</b>	<b>14,922</b>	<b>7,846</b>	<b>8,897</b>		
		1,982	2,105	1,779	2,205	3,963	2,407	Base Year Existing Contracts & Escalation
		2,070	1,154	1,275	811	4,034	1,869	Base Year & Electric Customer Growth %
		87	179	182	58	173	136	5-year Average
		61	371	96	100	6	127	5-year Average
		<b>4,200</b>	<b>3,809</b>	<b>3,331</b>	<b>3,175</b>	<b>8,176</b>		
		(240)	(245)	(249)	(249)	(248)	(246)	Base Year & Electric Customer Growth %
		3,033	2,502	4,263	5,338	4,768	3,981	Base Year Existing Contracts & Escalation
	2	5,854	9,111	11,403	12,582	11,827	10,155	RO Model Calculation
	3	1,846	2,206	1,951	937	3,912	2,170	Energy Solutions Calculation
		<b>10,493</b>	<b>13,573</b>	<b>17,368</b>	<b>18,608</b>	<b>20,259</b>		
		<b>20,265</b>	<b>23,923</b>	<b>35,622</b>	<b>29,629</b>	<b>37,332</b>		
<b>GAS</b>								
		147	162	237	204	230	196	Base Year & Gas Customer Growth %
		1,001	957	946	855	939	939	Base Year & Gas Customer Growth %
		0	1	3	10	17	6	Base Year & Gas Customer Growth %
		(0)	-	-	-	-	(0)	Base Year & Gas Customer Growth %
		25	18	15	16	19	19	Base Year & Gas Customer Growth %
		<b>1,172</b>	<b>1,138</b>	<b>1,202</b>	<b>1,085</b>	<b>1,204</b>		
		10	14	20	11	107	32	Base Year Existing Contracts & Escalation
		<b>10</b>	<b>14</b>	<b>20</b>	<b>11</b>	<b>107</b>		
		53	118	118	70	85	89	5-year Average
	3	466	740	323	450	604	516	Energy Solutions Calculation
	2	2,477	4,095	5,069	5,558	6,043	4,648	RO Model Calculation
		<b>2,996</b>	<b>4,952</b>	<b>5,510</b>	<b>6,078</b>	<b>6,732</b>		
		<b>4,179</b>	<b>6,104</b>	<b>6,732</b>	<b>7,174</b>	<b>8,043</b>		
<b>Total Electric and Gas</b>								
		<b>24,444</b>	<b>30,027</b>	<b>42,354</b>	<b>36,803</b>	<b>45,376</b>		

Growth Rate						Forecast						Rounded		
2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	BY 25	TY 28	Diff
0.98%	0.88%	0.81%	0.79%	0.78%	0.77%	2,032	2,050	2,067	2,083	2,099	2,115	2,012	2,067	55
0.98%	0.88%	0.81%	0.79%	0.78%	0.77%	39	40	40	40	41	41	39	40	1
0.98%	0.88%	0.81%	0.79%	0.78%	0.77%	-	-	-	-	-	-	-	-	-
0.98%	0.88%	0.81%	0.79%	0.78%	0.77%	995	1,003	1,012	1,019	1,027	1,035	985	1,012	27
						4,047	4,047	4,047	4,047	4,047	4,047	3,514	4,047	533
0.98%	0.88%	0.81%	0.79%	0.78%	0.77%	39	39	40	40	40	41	39	40	1
0.98%	0.88%	0.81%	0.79%	0.78%	0.77%	31	31	32	32	32	32	31	32	1
0.98%	0.88%	0.81%	0.79%	0.78%	0.77%	2,267	2,287	2,305	2,323	2,341	2,359	2,245	2,305	60
0.98%	0.88%	0.81%	0.79%	0.78%	0.77%	32	33	33	33	33	34	32	33	1
						9,482	9,529	9,574	9,617	9,661	9,704	8,897	9,576	679
3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	4,082	4,205	4,331	4,461	4,594	4,732	3,963	4,331	368
0.98%	0.88%	0.81%	0.79%	0.78%	0.77%	4,074	4,109	4,143	4,175	4,208	4,240	4,034	4,143	109
						136	136	136	136	136	136	173	136	(37)
						127	127	127	127	127	127	6	127	121
						8,418	8,576	8,736	8,898	9,065	9,235	8,176	8,737	561
0.98%	0.88%	0.81%	0.79%	0.78%	0.77%	(251)	(253)	(255)	(257)	(259)	(261)	(248)	(255)	(7)
3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	4,911	5,058	5,210	5,366	5,527	5,693	4,768	5,210	442
						11,100	11,679	12,441				11,827	12,441	614
						1,915	1,579	970	942	751	218	3,912	970	(2,942)
						17,676	18,064	18,366	6,052	6,020	5,651	20,259	18,366	(1,893)
						35,576	36,170	36,676	24,568	24,745	24,589	37,332	36,679	(653)
0.37%	0.36%	0.37%	0.39%	0.40%	0.41%	231	232	233	233	234	235	230	233	3
0.37%	0.36%	0.37%	0.39%	0.40%	0.41%	942	945	949	953	957	960	939	949	10
0.37%	0.36%	0.37%	0.39%	0.40%	0.41%	17	17	17	17	17	17	17	17	-
0.37%	0.36%	0.37%	0.39%	0.40%	0.41%	-	-	-	-	-	-	-	-	-
0.37%	0.36%	0.37%	0.39%	0.40%	0.41%	19	19	19	19	19	19	19	19	-
						1,209	1,213	1,217	1,222	1,227	1,232	1,205	1,218	13
3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	110	113	117	120	124	128	107	117	10
						110	113	117	120	124	128	107	117	10
						89	89	89	89	89	89	85	89	4
						189	156	96	93	74	22	604	96	(508)
						5,937	6,120	5,797				6,043	5,797	(246)
						6,215	6,365	5,982	182	163	110	6,732	5,982	(750)
						7,534	7,691	7,316	1,524	1,514	1,470	8,044	7,317	(727)
						43,109	43,861	43,992	26,092	26,259	26,059	45,376	43,996	(1,380)

San Diego Gas & Electric Miscellaneous Revenue  
 FERC Account 451  
 CCA & DA Fees

Summary	CCA	3,984,619
	DA	62,000
	<b>Total</b>	<b>4,046,619</b>

FORECAST									
	Estimated Volum	Current Schedule	Basis	Old Rate	New Schedule	New Item Total	% change		
<b>CEA</b>						<b>\$ 819,199</b>	<b>14%</b>		
11 - CCASR (Opt Out)	2,512	\$	1.12	2025 Actual	\$ 1.12	\$ 0.91	\$ 2,275	-19%	
12 - CCASR without Confirmation Letter	16	\$	0.69	2025 Actual	\$ 0.69	\$ 0.45	\$ 7	-35%	
13 - New Customer	58,432	\$	1.05	2025 Actual	\$ 1.05	\$ 1.41	\$ 82,193	37%	
15 - Consolidated Utility Billing	2,982,000	\$	0.22	2025 Actual	\$ 0.22	\$ 0.25	\$ 730,656	11%	
18 - Extra Days to Process Billing (per account)	1,795	\$	0.04	2025 Actual	\$ 0.04	\$ 0.04	\$ 74	4%	
18 - Extra Days to Process Billing (per request)	23	\$	5.00	2025 Actual	\$ 5.00	\$ 23.78	\$ 547	376%	
32 - Interval Data Access	12	\$	125.90	2025 Actual	\$ 25.17	\$ 41.23	\$ 495	-36%	
32 - Interval Data Access	1,060	\$	1.26	2025 Actual	\$ 1.26	\$ 1.23	\$ 1,306	N/A	
Account Analysis Routine	14			Estimated Average	N/A*	\$ 23.78	\$ 333	N/A	
Account Analysis Complex	8			Estimated Average	N/A*	\$ 115.77	\$ 926	N/A	
Rebill Routine	3			Estimated Average	N/A*	\$ 31.71	\$ 95	N/A	
Rebill Complex	2			Estimated Average	N/A*	\$ 86.82	\$ 174	N/A	
Resend File Routine	3			Estimated Average	N/A*	\$ 21.65	\$ 65	N/A	
Resend File Complex	1			Estimated Average	N/A*	\$ 53.99	\$ 54	N/A	
<b>SDCP</b>						<b>\$ 3,165,419</b>	<b>14%</b>		
11 - CCASR (Opt Out)	5,963	\$	1.12	2025 Actual	\$ 1.12	\$ 0.91	\$ 5,400	-19%	
12 - CCASR without Confirmation Letter	65	\$	0.69	2025 Actual	\$ 0.69	\$ 0.45	\$ 29	-35%	
13 - New Customer	261,517	\$	1.05	2025 Actual	\$ 1.05	\$ 1.41	\$ 367,862	38%	
15 - Consolidated Utility Billing	11,333,502	\$	0.22	2025 Actual	\$ 0.22	\$ 0.25	\$ 2,776,957	11%	
18 - Extra Days to Process Billing (per account)	39,168	\$	0.04	2025 Actual	\$ 0.04	\$ 0.04	\$ 1,622	4%	
18 - Extra Days to Process Billing (per request)	104	\$	5.00	2025 Actual	\$ 5.00	\$ 23.78	\$ 2,473	376%	
32 - Interval Data Access	12	\$	125.90	2025 Actual	\$ 100.72	\$ 164.90	\$ 1,979	19%	
32 - Interval Data Access	1,060	\$	1.26	2025 Actual	\$ 1.26	\$ 1.23	\$ 1,306	N/A	
Account Analysis Routine	74			Estimated Average	N/A*	\$ 23.78	\$ 1,760	N/A	
Account Analysis Complex	39			Estimated Average	N/A*	\$ 115.77	\$ 4,515	N/A	
Rebill Routine	15			Estimated Average	N/A*	\$ 31.71	\$ 476	N/A	
Rebill Complex	7			Estimated Average	N/A*	\$ 86.82	\$ 608	N/A	
Resend File Routine	15			Estimated Average	N/A*	\$ 21.65	\$ 325	N/A	
Resend File Complex	2			Estimated Average	N/A*	\$ 53.99	\$ 108	N/A	
<b>Annual Totals</b>						<b>\$ 3,984,619</b>	<b>14%</b>		

\*N/A rates are those not charged in 2025

<b>Historical</b>	<b>2025 Count</b>	<b>2025 Charges</b>
<b>Total</b>	<b>14,685,845</b>	<b>\$ 3,491,389</b>
<b>CEA</b>	<b>3,045,149</b>	<b>\$ 720,029</b>
11 - CCASR (Opt Out)	2,512	\$ 2,813
12 - CCASR without Confirmation Letter	16	\$ 11
13 - New Customer	58,432	\$ 60,199
15 - Consolidated Utility Billing	2,982,000	\$ 656,040
18 - Extra Days to Process Billing (per accou	1,795	\$ 72
18 - Extra Days to Process Billing (per reques	23	\$ 115
32 - Interval Data Access	371	\$ 779
5 - Mass Enrollment	-	\$ -
<b>SDCP</b>	<b>11,640,696</b>	<b>\$ 2,771,360</b>
11 - CCASR (Opt Out)	5,963	\$ 6,679
12 - CCASR without Confirmation Letter	65	\$ 45
13 - New Customer	261,517	\$ 267,520
15 - Consolidated Utility Billing	11,333,502	\$ 2,493,370
18 - Extra Days to Process Billing (per accou	39,168	\$ 1,567
18 - Extra Days to Process Billing (per reques	104	\$ 520
32 - Interval Data Access	377	\$ 1,660
5 - Mass Enrollment	-	\$ -

San Diego Gas & Electric Miscellaneous Revenue  
 FERC Accounts 456 & 495  
 Shared Assets

San Diego Gas and Electric Company Shared Asset Allocation

	Billable Costs										
	Weighted Average	Annual	Billable	Return Grossed Up	Annual Deprec.	Annual	Total Billable	Allocation %		Allocation \$	
								Retained	Billed	Retained	Billed
2026	Rate Base	Return	Return	for FIT & SIT	Expense	Property Tax	Charges				
Common Land	1,145	7.41%	85	118	0	23	141	51.73%	48.27%	73	68
Common Structures & Improvements	198,026	7.41%	14,674	20,376	16,366	4,038	40,780	89.57%	10.43%	36,526	4,253
Common Computer Hardware	10,028	7.41%	743	1,032	11,614	204	12,850	82.35%	17.65%	10,582	2,268
Common Computer Software	68,964	7.41%	5,110	7,096	32,761	0	39,857	67.62%	32.38%	26,952	12,906
Common Communications	22,858	7.41%	1,694	2,352	1,660	466	4,479	90.89%	9.11%	4,071	408
Electric Communications	(3)	7.41%	(0)	(0)	72	(0)	72	61.26%	38.74%	44	28
Total	301,018	7.41%	22,305	30,973	62,474	4,731	98,178				19,931
								total amt billed			
2027	Rate Base	Return		for FIT & SIT	Expense	Property Tax	Charges				
Common Land	1,145	7.41%	85	118	0	24	142	51.76%	48.24%	73	68
Common Structures & Improvements	201,129	7.41%	14,904	20,695	16,741	4,226	41,662	89.19%	10.81%	37,158	4,504
Common Computer Hardware	4,825	7.41%	358	496	12,175	101	12,772	77.97%	22.03%	9,959	2,814
Common Computer Software	60,579	7.41%	4,489	6,233	31,848	0	38,081	66.53%	33.47%	25,336	12,746
Common Communications	20,928	7.41%	1,551	2,153	1,619	440	4,213	90.90%	9.10%	3,829	383
Electric Communications	5,238	7.41%	388	539	293	110	942	65.17%	34.83%	614	328
Total	293,844	7.41%	21,774	30,235	62,676	4,901	97,812				20,843
2028	Rate Base	Return		for FIT & SIT	Expense	Property Tax	Charges				
Common Land	1,145	7.41%	85	118	0	25	143	51.75%	48.25%	74	69
Common Structures & Improvements	193,493	7.41%	14,338	19,909	11,969	4,186	36,064	89.47%	10.53%	32,266	3,797
Common Computer Hardware	2,195	7.41%	163	226	13,461	47	13,734	76.59%	23.41%	10,519	3,215
Common Computer Software	74,488	7.41%	5,520	7,664	27,850	0	35,515	65.96%	34.04%	23,426	12,089
Common Communications	19,420	7.41%	1,439	1,998	1,139	420	3,557	92.62%	7.38%	3,295	263
Electric Communications	16,336	7.41%	1,211	1,681	3,850	353	5,885	65.20%	34.80%	3,837	2,048
Total	307,077	7.41%	22,754	31,596	58,269	5,032	94,896				21,481

Allocation Percentages

Segmentation Percentages			Segmentation Amounts			SoCal	Affiliate	Total		SDGE			
Electric	Gas	Electric Distrib	Electric	Gas	Total	923.3				Retained	SoCalGas	Other Affil.	
70.17%	29.83%	79.32%	38	20	58	67	1	68	Common Land	51.73%	47.64%	0.63%	100.00%
70.17%	29.83%	79.32%	2,367	1,269	3,636	4,160	94	4,253	Common Structures & Improvements	89.57%	10.20%	0.23%	100.00%
70.17%	29.83%	79.32%	1,262	677	1,939	2,122	146	2,268	Common Computer Hardware	82.35%	16.51%	1.14%	100.00%
70.17%	29.83%	79.32%	7,183	3,850	11,033	12,551	355	12,906	Common Computer Software 5 Year	67.62%	31.49%	0.89%	100.00%
70.17%	29.83%	79.32%	227	122	349	398	10	408	Common Communications	90.89%	8.89%	0.22%	100.00%
100.00%	0.00%	79.32%	22	-	22	28	0	28	Electric Communications	61.26%	38.52%	0.22%	100.00%
			<b>11,100</b>	<b>5,937</b>	<b>17,037</b>	<b>19,325</b>	<b>606</b>	<b>19,931</b>					

Segmentation Percentages			Segmentation Amounts			SoCal	Affiliate	Total		SDGE			
Electric	Gas	Electric Distrib	Electric	Gas	Total					Retained	SoCalGas	Other Affil.	
70.17%	29.83%	79.32%	38	20	59	68	1	68	Common Land	51.76%	47.63%	0.61%	100.00%
70.17%	29.83%	79.32%	2,507	1,343	3,850	4,404	100	4,504	Common Structures & Improvements	89.19%	10.57%	0.24%	100.00%
70.17%	29.83%	79.32%	1,566	839	2,405	2,675	139	2,814	Common Computer Hardware	77.97%	20.94%	1.09%	100.00%
70.17%	29.83%	79.32%	7,094	3,802	10,896	12,453	293	12,746	Common Computer Software 5 Year	66.53%	32.70%	0.77%	100.00%
70.17%	29.83%	79.32%	213	114	328	374	9	383	Common Communications	90.90%	8.88%	0.22%	100.00%
100.00%	0.00%	79.32%	260	-	260	322	7	328	Electric Communications	65.17%	34.13%	0.70%	100.00%
			<b>11,679</b>	<b>6,120</b>	<b>17,798</b>	<b>20,294</b>	<b>549</b>	<b>20,843</b>					

Segmentation Percentages			Segmentation Amounts			SoCal	Affiliate	Total		SDGE			
Electric	Gas	Electric Distrib	Electric	Gas	Total					Retained	SoCalGas	Other Affil.	
70.17%	29.83%	79.32%	38	21	59	68	1	69	Common Land	51.75%	47.63%	0.62%	100.00%
70.17%	29.83%	79.32%	2,114	1,133	3,246	3,715	83	3,797	Common Structures & Improvements	89.47%	10.30%	0.23%	100.00%
70.17%	29.83%	79.32%	1,789	959	2,749	3,072	143	3,215	Common Computer Hardware	76.59%	22.37%	1.04%	100.00%
70.17%	29.83%	79.32%	6,729	3,606	10,335	11,816	273	12,089	Common Computer Software 5 Year	65.96%	33.27%	0.77%	100.00%
70.17%	29.83%	79.32%	146	78	224	255	8	263	Common Communications	92.62%	7.16%	0.22%	100.00%
100.00%	0.00%	79.32%	1,624	-	1,624	2,007	41	2,048	Electric Communications	65.20%	34.11%	0.69%	100.00%
			<b>12,441</b>	<b>5,797</b>	<b>18,238</b>	<b>20,932</b>	<b>549</b>	<b>21,481</b>					

San Diego Gas & Electric Miscellaneous Revenue  
 FERC Accounts 456 & 495  
 Energy Solutions Turnkey

	2026	2027	2028	2029	2030	2031
<b>Electric</b>	1,915,043	1,579,485	969,696	942,396	751,296	218,400
<b>Gas</b>	189,400	156,213	95,904	93,204	74,304	21,600

	Revenue	35,074,057	28,928,296	17,760,000	17,260,000	13,760,000	4,000,000
	Profit 6%	2,104,443	1,735,698	1,065,600	1,035,600	825,600	240,000
94%	Cost	32,969,613	27,192,598	16,694,400	16,224,400	12,934,400	3,760,000
	Elect Rev (91%)	31,917,392	26,324,749	16,161,600	15,706,600	12,521,600	3,640,000
	Gas Rev (9%)	3,156,665	2,603,547	1,598,400	1,553,400	1,238,400	360,000
	Elect Exp (91%)	30,002,348	24,745,264	15,191,904	14,764,204	11,770,304	3,421,600
	Gas Exp (9%)	2,967,265	2,447,334	1,502,496	1,460,196	1,164,096	338,400
	Electric Profit 91%	1,915,043	1,579,485	969,696	942,396	751,296	218,400
	Gas Profit 9%	189,400	156,213	95,904	93,204	74,304	21,600