

Company: San Diego Gas & Electric Company (U 902 M)
Proceeding: 2028 General Rate Case
Application: A.26-06-014/015 (consolidated)
Exhibit: SDGE-31.1

REVISED PREPARED DIRECT TESTIMONY OF DONALD M. SCOTT

(MISCELLANEOUS REVENUE)

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



September 2026

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SUMMARY

My testimony presents:

- A Test Year (TY) 2028 miscellaneous revenue forecast of \$44 million.
- A description of the components of miscellaneous revenue.

**SDG&E PREPARED DIRECT TESTIMONY OF DONALD M. SCOTT
(MISCELLANEOUS REVENUE)**

I. INTRODUCTION

A. Summary

I am sponsoring the Test Year (TY) 2028 forecast calculations and presentation of historical costs for the Miscellaneous Revenue area for San Diego Gas & Electric Company (SDG&E). Table DS-1 below summarizes, by Federal Energy Regulatory Commission (FERC) account, SDG&E's miscellaneous revenues for recorded Base Year (BY) 2025 and proposed TY 2028.

TABLE DS-1

MISCELLANEOUS REVENUES¹ In 2025 \$ (000s)			
FERC Account	2025 Base Year Recorded	2028 Test Year Forecast	Net Change
451 - Miscellaneous service revenues	8,897	9,574	677
454 - Rent from electric property	8,176	8,736	560
456 - Other electric revenues	20,259	18,343	(1,916)
Total Electric	37,332	36,653	(679)
488 - Miscellaneous service revenues	1,204	1,217	13
493 - Rent from gas property	107	117	10
495 - Other gas revenues	6,732	5,977	(755)
Total Gas	8,043	7,311	(732)
Total	45,376	43,964	(1,412)

B. Support To/From Other Witnesses

My testimony references the testimony and workpapers of several other witnesses, either in support of their testimony or as support for mine. The miscellaneous revenue forecast incorporates the forecasted meter growth that is covered in the Electric Customer Forecast testimony (Exhibit (Ex.) SDGE-25) and the Escalation & Gas Customer Forecast testimony (Ex.

¹ Totals may include rounding differences.

SCG-20/SDGE-24). This testimony also includes the revenue from fees for SDG&E's Community Choice Aggregation services detailed in the Customer Services testimony (Ex. SDGE-12). This testimony also includes the forecast and revenue methodology for Customer Advances for Construction (CAC) described in the Rate Base testimony (Ex. SDGE-28). This testimony also includes information on the nature of shared assets presented in the Shared Services testimony (Ex. SCG-22/SDGE-27).

II. OVERVIEW OF TY 2028 FORECAST

Miscellaneous revenues are comprised of fees and revenues collected by the utility from non-rate sources for the provision of specific products or services. They include such revenues as service establishment charges, collection charges, and rents. The miscellaneous revenues presented in this testimony include only those revenues allocated to the electric distribution and gas departments of SDG&E. This testimony excludes miscellaneous revenues associated with electric transmission properties and facilities and other non-distribution sources recovered through FERC-jurisdictional ratemaking mechanisms. Miscellaneous revenues are incorporated into rates as a reduction to the electric distribution and gas base margin revenue requirements charged to customers for utility service, thereby lowering rates.

For purposes of forecasting TY 2028 Miscellaneous Revenues, SDG&E performed an item-by-item analysis of miscellaneous revenue accounts, including a review of historical recorded results as well as the factors that could impact future results. The forecasts were developed using methodologies that reflect the drivers for each miscellaneous revenue item. Where the item is charged on a per-customer basis, in most cases a customer growth factor was applied to develop the TY 2028 forecast. For other items, such as rents from property, the forecast is based on executed agreements adjusted for escalation. Finally, for other miscellaneous revenue items not reflected in the categories described above, a forecasting methodology was applied to reflect the unique circumstances of the activity.

III. COMPONENTS OF MISCELLANEOUS REVENUES

A. Miscellaneous Service Revenues – Account 451 (Electric)

These revenues reflect fees collected by the utility for service establishment charges (SECs), collection charges, late payment charges, and other service-related fees. Unless otherwise noted below, all TY 2028 forecasts are based on BY 2025, adjusted by the estimated

annual customer growth factors for the years 2026-2028. Customer growth is presented in the Electric Customer Forecast testimony (Ex. SDGE-25).

TABLE DS-2

Miscellaneous Service Revenues – Account 451² In 2025 \$ (000s)			
	2025 Base Year Recorded	2028 Test Year Forecast	Net Change
1. Service Establishment Charges	2,012	2,067	55
2. Collection Charges	39	40	1
3. Late Payment Charges	0	0	0
4. Returned Check Charges	985	1,012	27
5. Community Choice Aggregation and Direct Access Fees	3,514	4,047	533
6. Cogeneration Reimbursement	39	40	1
7. Smart Meter Opt-Out Charges	31	32	1
8. Net Energy Metering Charges	2,245	2,305	60
9. Other Services Revenue	32	33	1
Total	8,897	9,574	679

1. Service Establishment Charges (SEC)

SECs are the fees charged to establish service each time an account is opened. The SEC, set at \$5.85, is assessed in accordance with SDG&E's Commission-approved Tariff Schedule SE.

2. Collection Charges

Collection charges are levied on customers to pay for the costs of delivering field-collection notices for past-due billing and field disconnections for non-payment of past-due billing. A charge of \$9.00 is assessed for field collection visits and \$15.00 is assessed for field disconnection visits at which the attempt at collection has failed and service is actually restricted or terminated in accordance with SDG&E's Commission-approved Tariff Rule 9, Section E.

3. Late Payment Charges

Late payment charges may be assessed pursuant to SDG&E's Commission-approved Tariff Rule 9, Section D. The fees may be charged to commercial customers for delinquent payments.

² Totals may include rounding differences.

1 **4. Returned Check Charges**

2 A fee of \$7.00 is charged to customers for returned checks on a per occurrence basis in
3 accordance with SDG&E's Commission-approved Tariff Rule 9, Section B.6.

4 **5. Community Choice Aggregation (CCA) and Direct Access (DA) Fees**

5 Revenues from CCA fees include (1) charges billed to the CCAs for mass enrollment
6 services, consolidated billing and adjustment processing, customer enrollment and opt-out
7 processing, and optional customer notification or other specialized services completed by
8 SDG&E and (2) re-entry fees billed to CCA customers returning to bundled service. These fees
9 have not previously been updated or reassessed since 2005. To determine an updated forecast,
10 revised CCA fees were incorporated. SDG&E reviewed the fees associated with its costs to
11 provide service for notices, billing, metering, collections, customer communication, and other
12 incremental services. SDG&E incorporated assessment of the functions, activities performed,
13 time required to perform such activities (in minutes), along with identification of the job
14 classification of the labor involved with their respective wage rates. A full description of the
15 methodology and update to each CCA fee is found in the Customer Services testimony (Ex.
16 SDGE-12).³

17 Revenues from DA fees include: (1) charges billed to Energy Service Providers (ESPs) for
18 late payments, rebilling and other miscellaneous billing requests completed by SDG&E on behalf
19 of ESPs and (2) metering charges billed to DA customers for installation of meters and monthly
20 maintenance of SDG&E-owned meters.

21 **6. Cogeneration Reimbursement**

22 Cogeneration reimbursements are received from the billing of cogenerators and small
23 power producers for utility operating and maintenance expenses attributable to work performed
24 by the utility at the customer's facilities. The charges by the utility are billed in accordance with
25 SDG&E's Commission-approved Tariff Rule 21.

³ An error was identified related to the TY 2028 forecast for CCA fees. Table DS-2 has corrected information. This error will be corrected in the results of the operations model at the next available opportunity.

7. Smart Meter Opt-Out Charges

Smart Meter opt-out charges are received from residential customers that opt out of wireless smart meter installation. The charges are assessed through an initial fee and then a monthly fee for three years.

8. Net Energy Metering (NEM) Charges

NEM is a program that provides solar customers with credits for the excess energy produced by their photovoltaic systems that are added to the grid. There are several types of NEM charges, which include application processing and administration costs, distribution engineering costs, and installation/inspection and commissioning costs.

9. Other Service Revenue

These revenues are from other customer service items, including temporary service work, meter testing, special metering and billing charges, and other service charges.

B. Rent from Electric Property – Account 454 (Electric)

These revenues reflect payments received by the utility for the rental of electric property, equipment, and special facilities. This account also includes the revenues from customer advances for construction (CAC).

TABLE DS-3

Rent from Electric Property – Account 454⁴			
In 2025 \$ (000s)			
	2025 Base Year Recorded	2028 Test Year Forecast	Net Change
1. Rent from Electric Property	3,963	4,331	368
2. Special Facility Charges	4,034	4,143	109
3. Customer Advances for Construction	173	136	(37)
4. Other Miscellaneous Revenue	6	127	121
Total	8,176	8,737	561

1. Rent from Electric Property

Rents from electric property primarily reflect revenues received for the use of SDG&E's operating sites, properties, and licenses. The amount recorded for rents excludes those properties

⁴ Totals may include rounding differences.

assigned to SDG&E's electric transmission department. The TY 2028 forecast is based on BY 2025 existing contracts adjusted for applicable escalation clauses.

2. Special Facility Charges

Revenues from special facilities reflect charges billed to customers for the installation, use, and/or maintenance of facilities by the utility at the customer's request. Pursuant to SDG&E's Commission-approved Tariff Rule 2, these facilities can include, but are not limited to, power quality conditioning equipment, peaking equipment, customer connection costs, installation and/or maintenance of facilities downstream of the meter, facilities where the cost is more than the standard extension allowances, and alternate equipment. Payments from customers are received, at their choice, in monthly increments, annual installments, or as one-time payments. The TY 2028 forecast is based on BY 2025, adjusted by the estimated annual customer growth factors for the years 2026-2028. Customer growth is presented in the Electric Customer Forecast testimony (Ex. SDGE-25)

3. Customer Advances for Construction (CAC)

CAC revenue, also called "ownership cost deductions," reflects the amount of revenue, based on a fixed percentage, which can be taken by SDG&E as a reduction to CAC deposits on a monthly basis. A construction project is considered complete when energized and ready to be metered. A customer has one year (for electric) and three years (for gas) to set up a meter. After this time, SDG&E is authorized to impose an ownership charge to recover costs of unmetered lines. This ownership charge reduces any remaining customer deposit. CAC deposits are administered in accordance with Commission-approved Tariff Rules 15 and 16. The TY 2028 forecast is based on a five-year historical average (2021-2025) as these amounts vary from year to year.

4. Other Miscellaneous Revenues

Other miscellaneous revenues reflect items not contained in any of the categories above. These include electric right-of-way fees, permission to grade letters, joint use agreements, and street crossing fees. The TY 2028 forecast is based on a five-year historical average (2021-2025) as these amounts vary from year to year.

C. Other Electric Revenues – Account 456 (Electric)

These revenues reflect amounts received from other sources, including shared assets charged to affiliates, energy efficiency retrofit programs, leases for pole attachments, and other

miscellaneous revenue activities. Other miscellaneous revenues include the provision of various goods and services to third parties.

TABLE DS-4

Other Electric Revenues – Account 456			
In 2025 \$ (000s)			
	2025 Base Year Recorded	2028 Test Year Forecast	Net Change
1. Revenue Cycle Service Credits	(248)	(255)	(7)
2. Pole Attachment Fees	4,768	5,210	442
3. Shared Assets Electric	11,827	12,418	591
4. Energy Solutions Turnkey	3,912	970	(2,942)
Total	20,259	18,343	(1,916)

1. Revenue Cycle Service (RCS) Credits

Pursuant to D.98-09-070, SDG&E was directed to provide credits to DA customer bills for those customers who elect to have metering and billing services from a party other than SDG&E. These credits are intended to capture the avoidable costs of a DA customer who no longer takes the RCS from the utility, which is recovered in SDG&E's electric distribution rate. The RCS credits are calculated in accordance with the Bill Credits section of SDG&E's Commission-approved Tariff Schedule DA. Since the RCS credits reduce the amount of revenue SDG&E can recover in electric distribution rates, the credits are recorded to Account 456 as negative miscellaneous revenue. The TY 2028 forecast is based on BY 2025, adjusted by the estimated annual customer growth factors for the years 2026-2028. Customer growth is presented in the Electric Customer Forecast testimony (Ex. SDGE-25).

2. Pole Attachment Fees

Pole attachment fees reflect amounts received from Communication Infrastructure Providers and other third parties to process and review applications for attachment/modification and for the use of SDG&E's distribution poles. The amounts exclude those fees related to electric transmission poles, which are addressed through the FERC-jurisdictional rates. Annual pole attachment fees have been fixed based on a 2019 settlement agreement that dictated annual attachment rates from 2017 through 2026. While the attachment fees to be implemented for 2028-2031 will require renegotiation with the Communication Infrastructure Providers, it is anticipated that rates will be consistent with historic revenues. Accordingly, the TY 2028 forecast is based on BY 2025, adjusted by expected growth from new Communication Infrastructure

Providers providing services within SDG&E service territory, additional communications infrastructure added through investment in Broadband and increased efforts by SDG&E to utilize computer vision to identify unauthorized attachments and validate pole attachments, resulting in both increases and decreases to pole attachment fees. Overall, an increase in the number of billable attachments is expected, which accounts for the increased revenue forecast.

The costs related to managing the joint use of SDG&E's distribution poles, including (1) processing and reviewing applications for attachment and modification (2) billing and collection of attachment fees and costs (3) notifying third parties of any nonconformance related to their attachments (4) maintaining technology systems to manage asset records in compliance with CPUC requirements and (5) other program management requirements, are included separately in the Electric Distribution O&M testimony (Ex. SDGE-09).

3. Shared Assets Electric

Revenue from shared assets reflects the use of SDG&E assets, primarily computer hardware and software and communication equipment, by Southern California Gas Company (SoCalGas), Sempra Energy (Sempra), and/or unregulated affiliates. Revenues from shared assets are allocated to both the electric and gas departments. The company that receives the majority of the benefits from the shared assets owns such assets and bills the affiliates for their use.

The shared assets miscellaneous revenue forecast for TY 2028 reflects the development of a revenue requirement associated with owned assets, including depreciation, property taxes, federal and state income taxes, and the authorized return on rate base. The portion of the shared asset costs allocated to SoCalGas, Sempra and its unregulated affiliates is based on methodologies used to measure utilization. For each type of shared asset, an assignment of a causal/beneficial relationship is determined (e.g., number of users, square footage, etc.). The asset is then allocated to affiliates based on their share of the benefit from that asset according to the applicable utilization methodology. More detailed information on the nature of shared assets, including the methodology used to allocate the charges between SoCalGas, Sempra, and its unregulated affiliates, is presented in the Shared Services testimony (Ex. SCG-22/SDGE-27). For purposes of allocating the amounts charged to the affiliates for shared assets to SDG&E business segments, shared asset revenue allocated to the electric distribution and gas segments are reflected in this testimony, while revenue assigned to the electric transmission segment is the subject of FERC-

jurisdictional rates. The amounts billed to the affiliates are recorded as SDG&E miscellaneous revenue.

4. Energy Solutions Turnkey (EST)

Government retrofit programs reflect the provision of energy efficiency programs to government agencies. Under 42 U.S.C. § 8256 (2010), the U.S. Government is authorized and encouraged to enter contracts with local utilities to expedite and facilitate the implementation of cost-effective energy and water conservation measures. SDG&E currently performs project management under infrastructure improvement contracts. The amount recorded as miscellaneous revenue reflects the gross revenues recognized using the percentage of completion method less the costs incurred to perform the work. In 2021, the program offering provided under the Federal Turnkey program was expanded and renamed EST. This expansion offers similar turnkey project management services to Commercial/Industrial customers along with state government and municipalities. The TY 2028 forecast is based on the expected net revenue from existing and future contracts. The decrease in the forecasted revenue is due to the lower volume of projects related to a reduction of smaller-sized contracts and a forecasted decline in government initiation of new contracts.

D. Miscellaneous Service Revenues – Account 488 (Gas)

These revenues reflect fees collected by the utility for parts replacements, service establishment charges (SECs), collection charges, late payment charges, and other service-related fees. Unless otherwise noted below, all TY 2028 forecasts are based on BY 2025, adjusted by the estimated annual customer growth factors for the years 2026-2028. Customer growth is presented in the Escalation & Gas Customer Forecast testimony (Ex. SCG-20/SDGE-24).

TABLE DS-5

Miscellaneous Service Revenues – Account 488⁵			
In 2025 \$ (000s)			
	2025 Base Year Recorded	2028 Test Year Forecast	Net Change
1. Parts Replacement	230	233	3
2. Service Establishment Charges	939	949	10
3. Collection Charges	17	17	0
4. Late Payment Charges	0	0	0
5. Smart Meter Opt-Out Charges	19	19	0
Total	1,205	1,218	13

⁵ Totals may include rounding differences.

1. Parts Replacement

SDG&E's Field Parts Replacement Program (FPR) operates in all Customer Service Field operating districts using an automated billing process, except for Master Metered customers (mobile home and apartment complex customers).

2. Service Establishment Charges

SECs are the fees charged to establish service each time an account is opened. The SEC, set at \$5.85, is assessed in accordance with SDG&E's Commission-approved Tariff Schedule G-91.

3. Collection Charges

Collection Charges are levied on customers to pay for the costs of delivering field collection notices for past-due billing and field disconnections for non-payment of past-due billing. A charge of \$9.00 is assessed for field collection visits and \$15.00 is assessed for field disconnection visits at which the attempt at collection has failed and service is actually restricted or terminated in accordance with SDG&E's Commission-approved Tariff Rule 9, Section E.

4. Late Payment Charges

Late payment charges may be assessed pursuant to SDG&E's Commission-approved Tariff Rule 9, Section D. The fees may be charged to commercial customers for delinquent payments.

5. Smart Meter Opt-Out Charges

Smart meter opt-out charges are received from residential customers that opt out of wireless smart meter installation. The charges are assessed through an initial fee and then a monthly fee for three years.

E. Rent from Gas Property – Account 493

TABLE DS-6

Rent from Gas Property – Account 493 In 2025 \$ (000s)			
	2025 Base Year Recorded	2028 Test Year Forecast	Net Change
1. Rent	107	117	10

Rents from gas property primarily reflect revenues received for the use of SDG&E's operating sites, properties, and licenses. The TY 2028 forecast is based on the rents received from existing lease and licensing agreements adjusted for applicable escalation clauses.

F. Other Gas Revenues – Account 495

Other gas revenues include the provision of various goods and services to other parties, including shared assets charged to affiliates, energy efficiency retrofit programs, and other miscellaneous revenue activities. This account also includes the revenues from CAC.

TABLE DS-7

Other Gas Revenues – Account 495⁶			
In 2025 \$ (000s)			
	2025 Base Year Recorded	2028 Test Year Forecast	Net Change
1. Customer Advances for Construction	85	89	4
2. Energy Solutions Turnkey	604	96	(508)
3. Shared Assets Gas	6,043	5,793	(250)
Total	6,732	5,977	(755)

1. Customer Advances for Construction

CAC revenue, also called “ownership cost deductions,” reflects the amount of revenue, based on a fixed percentage, which can be taken by SDG&E as a reduction to CAC deposits on a monthly basis. A construction project is considered complete when energized and ready to be metered. A customer has one year (for electric) and three years (for gas) to set up a meter. After this time, SDG&E is authorized to impose an ownership charge to recover costs of unmetered lines. This ownership charge reduces any remaining customer deposit. CAC deposits are administered in accordance with Commission-approved Tariff Rules 15 and 16. The TY 2028 forecast is based on a five-year historical average (2021-2025) as these amounts vary from year to year.

2. Energy Solutions Turnkey

Government retrofit programs reflect the provision of energy efficiency programs to government agencies. Under 42 U.S.C. § 8256 (2010), the U.S. Government is authorized and encouraged to enter contracts with local utilities to expedite and facilitate the implementation of

⁶ Totals may include rounding differences.

1 cost-effective energy and water conservation measures. SDG&E currently performs project
2 management under infrastructure improvement contracts. The amount recorded as miscellaneous
3 revenue reflects the gross revenues recognized using the percentage of completion method less
4 the costs incurred to perform the work. In 2021, the program offering provided under the Federal
5 Turnkey program was expanded and renamed EST. This expansion offers similar turnkey project
6 management services to Commercial/Industrial customers along with state government and
7 municipalities. The TY 2028 forecast is based on the expected net revenue from existing and
8 future contracts. The decrease in forecasted revenue is due to the lower volume of projects
9 related to a reduction of smaller-sized contracts and a forecasted decline in government initiation
10 of new contracts.

11 **3. Shared Assets Gas**

12 Shared asset revenues reflect charges to SDG&E affiliates primarily for the use of
13 information technology and telecommunication assets. Revenue from shared assets is allocated to
14 both electric and gas departments. The nature of these charges and the methodology used to
15 develop the TY 2028 forecast are described above.

16 **IV. CONCLUSION**

17 This concludes my prepared direct testimony.

1 **V. WITNESS QUALIFICATIONS**

2 My name is DJ Scott. My business address is 8315 Century Park Court, San Diego,
3 California, 92123. I am employed by SDG&E as a Manager in Financial and Strategic Analysis.
4 I am responsible for overseeing the financial analysis and development of revenue requirements
5 for SDG&E projects. I joined SDG&E in 2017 and have held positions of increasing
6 responsibility primarily in Accounting Research and Business Controls, most recently as the
7 Manager, prior to joining Financial and Strategic Analysis. Prior to SDG&E, I was employed by
8 PricewaterhouseCoopers as an auditor. I hold a Bachelor of Science in Business Administration
9 degree in Accounting from University of Pittsburgh. I am a Certified Public Accountant. I have
10 not previously testified before the California Public Utilities Commission.

APPENDIX A - Glossary of Terms

ACRONYM	DEFINITION
BY	Base Year
CAC	Customer Advances for Construction
CCA	Community Choice Aggregation
DA	Direct Access
CPUC	California Public Utilities Commission
ESP	Energy Service Providers
EST	Energy Solutions Turnkey
FERC	Federal Energy Regulatory Commission
FPR	Field Parts Replacement
NEM	Net Energy Metering
O&M	Operations and Maintenance
RCS	Revenue Cycle Service
SDG&E	San Diego Gas & Electric Company
SEC	Service Establishment Charge
SoCalGas	Southern California Gas Company
TY	Test Year



**SDG&E 2028 General Rate Case
Exhibit SDG&E-031.1 Miscellaneous Revenue
Revision Log - September 30, 2026**

PAGE	LINE / TABLE REFERENCE	REVISION DETAIL
1	DS-1	Revised 456 - Other Electric Revenue
1	DS-1	Revised Total Electric
1	DS-1	Revised 495- Other gas revenues
1	DS-1	Revised Total Gas
7	DS-4	Revised Shared Assets Electric
7	DS-4	Revised Total
11	DS-7	Revised Shared Assets Gas
11	DS-7	Revised Total