

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.26-06-015

Exhibit No.: (SDGE-09-WP.1)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF SNEHA R. PARMAR
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

SEPTEMBER 2026



2028 General Rate Case - REVISED

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Overall Summary For Exhibit No. SDGE-09-WP.1

Area:	ELECTRIC DISTRIBUTION O&M
Witness:	Sneha R. Parmar

Description	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	130,242	134,288	136,188	138,409	138,097	137,941	137,785
Shared Services	0	0	0	0	0	0	0
Total	130,242	134,288	136,188	138,409	138,097	137,941	137,785

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M

Witness: Sneha R. Parmar

Summary of Non-Shared Services Workpapers:

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Distribution Design & Project Management	1,225	1,232	1,231	1,231	1,231	1,231	1,231
B. Construction Management	2,136	2,136	2,136	2,136	2,136	2,136	2,136
C. Electric Engineering	1,547	1,578	1,585	1,585	1,585	1,585	1,585
D. Electric System Operations	5,166	5,688	6,229	6,689	6,377	6,221	6,065
E. Electric Regional Operations	37,676	38,149	38,703	39,002	39,002	39,002	39,002
F. Electric Operations Materials	37,715	37,715	37,715	37,715	37,715	37,715	37,715
G. Electric Regional Operations Troubleshooters	12,369	12,780	12,775	12,772	12,772	12,772	12,772
H. Service Order Team	7,197	7,960	7,959	7,959	7,959	7,959	7,959
I. Electric Assets and Compliance	3,213	3,410	3,938	5,385	5,385	5,385	5,385
J. Electric T&D: Operations Services	3,759	3,952	4,056	4,055	4,055	4,055	4,055
K. Substation Construction & Operations	12,248	13,066	13,062	13,060	13,060	13,060	13,060
L. Portfolio & Project Management	581	582	582	582	582	582	582
M. System Planning Reliability and Data Management	2,760	3,372	3,549	3,570	3,570	3,570	3,570
N. Officer	974	988	988	988	988	988	988
O. Climate Adaptation Vulnerability Assessment	1,676	1,680	1,680	1,680	1,680	1,680	1,680
Total	130,242	134,288	136,188	138,409	138,097	137,941	137,785

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: A. Distribution Design & Project Management
Workpaper: 1ED001.000

Summary for Category: A. Distribution Design & Project Management

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		366	373	372	372	372	372	372
Non-Labor		859	859	859	859	859	859	859
NSE		0	0	0	0	0	0	0
Total		1,225	1,232	1,231	1,231	1,231	1,231	1,231
FTE		3.0	3.0	3.0	3.0	3.0	3.0	3.0

Workpapers belonging to this Category:

1ED001.000 Distribution Design and Project Management

Labor	366	373	372	372	372	372	372
Non-Labor	859	859	859	859	859	859	859
NSE	0	0	0	0	0	0	0
Total	1,225	1,232	1,231	1,231	1,231	1,231	1,231
FTE	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Unit Measure: FTEs							
Units	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Beginning of Workpaper
1ED001.000 - Distribution Design and Project Management

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: A. Distribution Design & Project Management
Category-Sub: 1. Distribution Design & Project Management
Workpaper: 1ED001.000 - Distribution Design and Project Management
Unit Measure: FTEs

Activity Description:

Customer Project Management (CPM) and Distribution Design's (DD) responsibilities primarily relate to the preparation of construction orders. Department personnel perform the design, engineering, and permitting activities necessary to develop comprehensive construction orders, from which additions and modifications to electric distribution systems are constructed. Such construction orders range from simple services for individual customers to new installations and modifications to large complex distribution systems that serve subdivisions, capacity needs, commercial centers, and high-rise towers. Also included are construction orders for converting electric overhead lines to underground through various government programs and relocating existing facilities to accommodate both private party requestors and government agencies. The construction order development process includes meeting with customers, government agencies, and other utilities to plan and coordinate additions and modifications to the electric distribution system. Department personnel perform a variety of engineering calculations, analytical assessments, secure and execute contracts, and supporting customer interconnection requests. In addition, CPM personnel prepare and assemble the construction order job packages for distribution to customers, contractors, other utilities, and all participating departments within SDG&E. All new project managers, planners and designers go through a series of training courses to learn the roles, tools and responsibilities required to efficiently complete these tasks. The construction orders developed by CPM and DD represent capital work. However, many capital projects include a small component of O&M. There are also some small construction orders for which the work is considered O&M because of its limited scope.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for the labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

Non-Labor - Base YR Rec

The forecast method developed for the non-labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

NSE - Base YR Rec

N/A

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: A. Distribution Design & Project Management
Category-Sub: 1. Distribution Design & Project Management
Workpaper: 1ED001.000 - Distribution Design and Project Management
Unit Measure: FTEs

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

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	325	414	474	568	366	373	372	372	372	372	372
Non-Labor	679	704	752	653	859	859	859	859	859	859	859
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,004	1,118	1,225	1,221	1,225	1,232	1,231	1,231	1,231	1,231	1,231
FTE	3.2	3.9	3.4	4.1	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Units	3	4	4	4	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: A. Distribution Design & Project Management
Category-Sub: 1. Distribution Design & Project Management
Workpaper: 1ED001.000 - Distribution Design and Project Management
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	366	366	366	366	366	366	7	6	6	6	6	6	373	372	372	372	372	372
NLbr	859	859	859	859	859	859	0	0	0	0	0	0	859	859	859	859	859	859
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,225	1,225	1,225	1,225	1,225	1,225	7	6	6	6	6	6	1,232	1,231	1,231	1,231	1,231	1,231
FTE	3.0	3.0	3.0	3.0	3.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0	3.0	3.0	3.0	3.0	3.0
Units	3	3	3	3	3	3	0	0	0	0	0	0	3	3	3	3	3	3

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
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	7	0	0	7	0.0	0	
2027	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	6	0	0	6	0.0	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: A. Distribution Design & Project Management
Category-Sub: 1. Distribution Design & Project Management
Workpaper: 1ED001.000 - Distribution Design and Project Management
Unit Measure: FTEs

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
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	6	0	0	6	0.0	0	
2029	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	6	0	0	6	0.0	0	
2030	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	6	0	0	6	0.0	0	
2031	6	0	0	6	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	6	0	0	6	0.0	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: A. Distribution Design & Project Management
Category-Sub: 1. Distribution Design & Project Management
Workpaper: 1ED001.000 - Distribution Design and Project Management
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	241	143	1,736	456	319
Non-Labor	547	647	2,585	707	877
NSE	0	0	0	0	0
Total	788	789	4,321	1,163	1,196
FTE	2.7	1.5	16.1	3.4	2.6
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	178	-1,350	27	0
Non-Labor	-6	-7	-1,869	-73	-18
NSE	0	0	0	0	0
Total	-6	171	-3,219	-47	-18
FTE	0.0	1.8	-13.1	0.2	0.0
Units	3	4	4	4	3
Recorded-Adjusted (Nominal \$)					
Labor	241	321	386	482	319
Non-Labor	541	640	716	634	859
NSE	0	0	0	0	0
Total	783	961	1,102	1,116	1,178
FTE	2.7	3.3	2.9	3.6	2.6
Units	3	4	4	4	3
Vacation & Sick (Nominal \$)					
Labor	36	47	54	65	47

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: A. Distribution Design & Project Management
Category-Sub: 1. Distribution Design & Project Management
Workpaper: 1ED001.000 - Distribution Design and Project Management
Unit Measure: FTEs

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
Total	36	47	54	65	47
FTE	0.5	0.6	0.5	0.5	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	48	46	34	20	0
Non-Labor	138	64	36	19	0
NSE	0	0	0	0	0
Total	185	110	69	40	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	325	414	474	568	366
Non-Labor	679	704	752	653	859
NSE	0	0	0	0	0
Total	1,004	1,118	1,225	1,221	1,225
FTE	3.2	3.9	3.4	4.1	3.0
Units	3	4	4	4	3

* 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: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: A. Distribution Design & Project Management
Category-Sub: 1. Distribution Design & Project Management
Workpaper: 1ED001.000 - Distribution Design and Project Management
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	178	-1,350	27	0
Non-Labor	-6	-7	-1,869	-73	-18
NSE	0	0	0	0	0
Total	-6	171	-3,219	-47	-18
FTE	0.0	1.8	-13.1	0.2	0.0
Units	3	4	4	4	3

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-3	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2021	0	-1	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2021	0	-1	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: A. Distribution Design & Project Management
Category-Sub: 1. Distribution Design & Project Management
Workpaper: 1ED001.000 - Distribution Design and Project Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-1	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2021	0	0	0	0.0	3	1-Sided Adj
Explanation: 2021 Units adjustment						
2021 Total	0	-6	0	0.0	3	
2022	0	-3	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2022	178	0	0	1.8	0	CCTR Transf From 2100-0137.000
Explanation: Adjustment to move labor for streetlighting activities from workpaper 1ED002-Construction Management to workpaper 1ED001-Distribution Design and Project Management to align with where activity resides.						
2022	0	-3	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2022	0	-1	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: A. Distribution Design & Project Management
Category-Sub: 1. Distribution Design & Project Management
Workpaper: 1ED001.000 - Distribution Design and Project Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	0	0	0.0	4	1-Sided Adj
Explanation: 2022 Units Adjustment						
2022 Total	178	-7	0	1.8	4	
2023	0	0	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2023	0	2	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2023	142	0	0	1.3	0	CCTR Transf From 2100-0137.000
Explanation: Adjustment to move labor for streetlighting activities from workpaper 1ED002-Construction Management to workpaper 1ED001-Distribution Design and Project Management to align with where activity resides.						
2023	0	3	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2023	-48	-24	0	-0.4	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: A. Distribution Design & Project Management
Category-Sub: 1. Distribution Design & Project Management
Workpaper: 1ED001.000 - Distribution Design and Project Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-38	-128	0	-0.3	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-327	-252	0	-3.3	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-288	-1,000	0	-2.5	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-343	-145	0	-3.1	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-33	-14	0	-0.2	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-134	-115	0	-1.3	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-199	-194	0	-2.7	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: A. Distribution Design & Project Management
Category-Sub: 1. Distribution Design & Project Management
Workpaper: 1ED001.000 - Distribution Design and Project Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-19	0	0	-0.2	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-63	-2	0	-0.4	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	0	0	0	0.0	4	1-Sided Adj
Explanation:	2023 Unit Adjustment					
2023 Total	-1,350	-1,869	0	-13.1	4	
2024	0	-1	0	0.0	0	1-Sided Adj
Explanation:	To add back special billable credits per accounting.					
2024	27	0	0	0.2	0	CCTR Transf From 2100-0137.000
Explanation:	Adjustment to move labor for streetlighting activities from workpaper 1ED002-Construction Management to workpaper 1ED001-Distribution Design and Project Management to align with where activity resides.					
2024	0	0	0	0.0	4	1-Sided Adj
Explanation:	2024 Unit Adjustment					

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: A. Distribution Design & Project Management
Category-Sub: 1. Distribution Design & Project Management
Workpaper: 1ED001.000 - Distribution Design and Project Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	-73	0	0.0	0	1-Sided Adj
Explanation: Adjustmet to remove one-time legal costs						
2024 Total	27	-73	0	0.2	4	
2025	0	-1	0	0.0	0	CCTR Transf From 2100-0166.568
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.520
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.550
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	-17	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300						
2025	0	0	0	0.0	3	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025	0	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: A. Distribution Design & Project Management
Category-Sub: 1. Distribution Design & Project Management
Workpaper: 1ED001.000 - Distribution Design and Project Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove AB1167 costs.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025 Total	0	-18	0	0.0	3	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: B. Construction Management
Workpaper: 1ED002.000

Summary for Category: B. Construction Management

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		24	24	24	24	24	24	24
Non-Labor		2,112	2,112	2,112	2,112	2,112	2,112	2,112
NSE		0	0	0	0	0	0	0
Total		2,136	2,136	2,136	2,136	2,136	2,136	2,136
FTE		0.1	0.1	0.1	0.1	0.1	0.1	0.1

Workpapers belonging to this Category:

1ED002.000 Construction Management

Labor	24	24	24	24	24	24	24
Non-Labor	2,112	2,112	2,112	2,112	2,112	2,112	2,112
NSE	0	0	0	0	0	0	0
Total	2,136	2,136	2,136	2,136	2,136	2,136	2,136
FTE	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
1ED002.000 - Construction Management

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: B. Construction Management
Category-Sub 1. Construction Management
Workpaper: 1ED002.000 - Construction Management
Unit Measure: No feasible units

Activity Description:

The Construction Management group provides comprehensive oversight for contractor-performed construction on electric distribution, transmission, and substation projects, ensuring compliance with safety standards and regulatory requirements, including SDG&E-specific guidelines. They manage all activities to align with project scope and contractual obligations, including O&M tasks such as asset repairs and other O&M activities on construction projects. Their responsibilities span administrative functions from pre-construction through closeout, including job package preparation, constructability reviews, permit verification, material tracking, and bid coordination with Supply Management. The group collaborates with project stakeholders to monitor scope, schedule, and budget, while engaging with the public to maintain transparency and trust. Additional duties include invoice review, punch-list correction quality control, as-built documentation, and contracted support for compliance programs like GO 165.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for the labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

Non-Labor - Base YR Rec

The forecast method developed for the non-labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

NSE - Base YR Rec

N/A

Units - Base YR Rec

No feasible units

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: B. Construction Management
Category-Sub: 1. Construction Management
Workpaper: 1ED002.000 - Construction Management
Unit Measure: No feasible units

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	47	1	8	241	24	24	24	24	24	24	24
Non-Labor	3,165	2,490	2,520	2,383	2,112	2,112	2,112	2,112	2,112	2,112	2,112
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	3,212	2,491	2,528	2,625	2,136	2,136	2,136	2,136	2,136	2,136	2,136
FTE	0.0	0.0	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: B. Construction Management
Category-Sub: 1. Construction Management
Workpaper: 1ED002.000 - Construction Management
Unit Measure: No feasible units

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	24	24	24	24	24	24	0	0	0	0	0	0	24	24	24	24	24	24
NLbr	2,112	2,112	2,112	2,112	2,112	2,112	0	0	0	0	0	0	2,112	2,112	2,112	2,112	2,112	2,112
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,136	2,136	2,136	2,136	2,136	2,136	0	0	0	0	0	0	2,136	2,136	2,136	2,136	2,136	2,136
FTE	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Units	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: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: B. Construction Management
Category-Sub: 1. Construction Management
Workpaper: 1ED002.000 - Construction Management
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	35	179	158	232	21
Non-Labor	2,542	2,272	2,402	2,318	2,382
NSE	0	0	0	0	0
Total	2,578	2,452	2,560	2,550	2,403
FTE	0.0	1.8	1.4	0.2	0.1
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	-178	-151	-27	0
Non-Labor	-20	-10	-1	-6	-269
NSE	0	0	0	0	0
Total	-20	-189	-153	-32	-269
FTE	0.0	-1.8	-1.4	-0.2	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	35	1	6	205	21
Non-Labor	2,523	2,262	2,401	2,313	2,112
NSE	0	0	0	0	0
Total	2,558	2,263	2,407	2,517	2,133
FTE	0.0	0.0	0.1	0.0	0.1
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	5	0	1	28	3

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: B. Construction Management
Category-Sub: 1. Construction Management
Workpaper: 1ED002.000 - Construction Management
Unit Measure: No feasible units

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
Total	5	0	1	28	3
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	7	0	1	9	0
Non-Labor	642	228	119	71	0
NSE	0	0	0	0	0
Total	649	228	120	79	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	47	1	8	241	24
Non-Labor	3,165	2,490	2,520	2,383	2,112
NSE	0	0	0	0	0
Total	3,212	2,491	2,528	2,625	2,136
FTE	0.0	0.0	0.1	0.0	0.1
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: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: B. Construction Management
Category-Sub: 1. Construction Management
Workpaper: 1ED002.000 - Construction Management
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	-178	-151	-27	-0.004
Non-Labor	-20	-10	-1	-6	-269
NSE	0	0	0	0	0
Total	-20	-189	-153	-32	-269
FTE	0.0	-1.8	-1.4	-0.2	0.0
Units	0	0	0	0	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	0	1-Sided Adj
Explanation: 2021 Units Adjustment						
2021	0	-20	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove FERC O&M charges that were incorrectly charged to IO 7110502.						
2021	0	0	0	0.0	0	1-Sided Adj
Explanation: 2021 Unit Adjustment						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: B. Construction Management
Category-Sub: 1. Construction Management
Workpaper: 1ED002.000 - Construction Management
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	-20	0	0.0	0	
2022	-178	0	0	-1.8	0	CCTR Transf To 2100-4219.000
Explanation:	Adjustment to move labor for streetlighting activities from workpaper 1ED002-Construction Management to workpaper 1ED001-Distribution Design and Project Management to align with where activity resides.					
2022	0	-10	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove FERC O&M charges that were incorrectly charged to IO 7110502.					
2022 Total	-178	-10	0	-1.8	0	
2023	-10	-1	0	-0.1	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-142	0	0	-1.3	0	CCTR Transf To 2100-4219.000
Explanation:	Adjustment to move labor for streetlighting activities from workpaper 1ED002-Construction Management to workpaper 1ED001-Distribution Design and Project Management to align with where activity resides.					
2023 Total	-151	-1	0	-1.4	0	
2024	-27	0	0	-0.2	0	CCTR Transf To 2100-4219.000
Explanation:	Adjustment to move labor for streetlighting activities from workpaper 1ED002-Construction Management to workpaper 1ED001-Distribution Design and Project Management to align with where activity resides.					

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: B. Construction Management
Category-Sub: 1. Construction Management
Workpaper: 1ED002.000 - Construction Management
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	-6	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove FERC O&M charges that were incorrectly charged to IO 7110502.						
2024 Total	-27	-6	0	-0.2	0	
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.565
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	-3	0	0.0	0	CCTR Transf From 2100-0166.524
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.550
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.520
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	-8	0	0.0	0	CCTR Transf From 2100-0166.520
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	-5	0	0.0	0	CCTR Transf From 2100-0166.520

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: B. Construction Management
Category-Sub: 1. Construction Management
Workpaper: 1ED002.000 - Construction Management
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.570
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300						
2025	0	-392	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove FERC O&M charges that were incorrectly charged to IO 7110502.						
2025	0	140	0	0.0	0	CCTR Transf From 2100-0159.000
Explanation: To move Electric O&M costs to 1ED002.002 (Construction Veg Mgmt) where these costs are tracked.						
2025 Total	0	-269	0	0.0	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: C. Electric Engineering
Workpaper: 1ED003.000

Summary for Category: C. Electric Engineering

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		967	998	1,005	1,005	1,005	1,005	1,005
Non-Labor		580	580	580	580	580	580	580
NSE		0	0	0	0	0	0	0
Total		1,547	1,578	1,585	1,585	1,585	1,585	1,585
FTE		4.8	5.0	5.0	5.0	5.0	5.0	5.0

Workpapers belonging to this Category:

1ED003.000 Electric Engineering

Labor	967	998	1,005	1,005	1,005	1,005	1,005
Non-Labor	580	580	580	580	580	580	580
NSE	0	0	0	0	0	0	0
Total	1,547	1,578	1,585	1,585	1,585	1,585	1,585
FTE	4.8	5.0	5.0	5.0	5.0	5.0	5.0
Unit Measure: FTEs							
Units	5	5	5	5	5	5	5

Note: Totals may include rounding differences.

Beginning of Workpaper
1ED003.000 - Electric Engineering

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: C. Electric Engineering
Category-Sub 1. Electric Engineering
Workpaper: 1ED003.000 - Electric Engineering
Unit Measure: FTEs

Activity Description:

The Electric Engineering team is responsible for engineering and design of all components of the 4kV and 12kV substation and distribution network including engineering analysis, equipment specifications, construction and design standards, drafting, civil support structures, system protection and controls, and project management to provide personnel and public safety, system reliability, and customer affordability. The Electric Engineering workgroup supports engineering, design, and standards for other workgroups in design, construction, and operations.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for the labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

Non-Labor - Base YR Rec

The forecast method developed for the non-labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: C. Electric Engineering
Category-Sub: 1. Electric Engineering
Workpaper: 1ED003.000 - Electric Engineering
Unit Measure: FTEs

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	629	879	779	864	967	998	1,005	1,005	1,005	1,005	1,005
Non-Labor	2,092	962	1,026	1,345	580	580	580	580	580	580	580
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	2,721	1,842	1,805	2,209	1,547	1,578	1,585	1,585	1,585	1,585	1,585
FTE	4.6	5.3	4.8	4.3	4.8	5.0	5.0	5.0	5.0	5.0	5.0
Units	5	5	5	4	5	5	5	5	5	5	5

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: C. Electric Engineering
Category-Sub: 1. Electric Engineering
Workpaper: 1ED003.000 - Electric Engineering
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	967	967	967	967	967	967	31	38	38	38	38	38	998	1,005	1,005	1,005	1,005	1,005
NLbr	580	580	580	580	580	580	0	0	0	0	0	0	580	580	580	580	580	580
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,547	1,547	1,547	1,547	1,547	1,547	31	38	38	38	38	38	1,578	1,585	1,585	1,585	1,585	1,585
FTE	4.8	4.8	4.8	4.8	4.8	4.8	0.2	0.2	0.2	0.2	0.2	0.2	5.0	5.0	5.0	5.0	5.0	5.0
Units	5	5	5	5	5	5	0	0	0	0	0	0	5	5	5	5	5	5

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	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for Engineering resources						
2026	6	0	0	6	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for Project Management & Drafting resources						
2026	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	31	0	0	31	0.2	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: C. Electric Engineering
Category-Sub: 1. Electric Engineering
Workpaper: 1ED003.000 - Electric Engineering
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	11	0	0	11	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for Engineering resources						
2027	10	0	0	10	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for Project Management & Drafting resources						
2027	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	38	0	0	38	0.2	0	
2028	11	0	0	11	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for Engineering resources						
2028	10	0	0	10	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for Project Management & Drafting resources						
2028	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	38	0	0	38	0.2	0	
2029	11	0	0	11	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for Engineering resources						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: C. Electric Engineering
Category-Sub: 1. Electric Engineering
Workpaper: 1ED003.000 - Electric Engineering
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	10	0	0	10	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for Project Management & Drafting resources						
2029	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	38	0	0	38	0.2	0	
2030	11	0	0	11	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for Engineering resources						
2030	10	0	0	10	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for Project Management & Drafting resources						
2030	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	38	0	0	38	0.2	0	
2031	11	0	0	11	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for Engineering resources						
2031	10	0	0	10	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for Project Management & Drafting resources						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: C. Electric Engineering
Category-Sub: 1. Electric Engineering
Workpaper: 1ED003.000 - Electric Engineering
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	17	0	0	17	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	38	0	0	38	0.2	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: C. Electric Engineering
Category-Sub: 1. Electric Engineering
Workpaper: 1ED003.000 - Electric Engineering
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	466	683	1,355	733	844
Non-Labor	1,668	874	6,985	1,439	561
NSE	0	0	0	0	0
Total	2,135	1,557	8,341	2,172	1,404
FTE	3.9	4.5	9.6	3.7	4.1
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-720	0	0
Non-Labor	0	0	-6,008	-134	19
NSE	0	0	0	0	0
Total	0	0	-6,728	-134	19
FTE	0.0	0.0	-5.5	0.0	0.0
Units	5	5	5	4	5
Recorded-Adjusted (Nominal \$)					
Labor	466	683	635	733	843
Non-Labor	1,668	874	978	1,305	580
NSE	0	0	0	0	0
Total	2,135	1,557	1,613	2,039	1,423
FTE	3.9	4.5	4.1	3.7	4.1
Units	5	5	5	4	5
Vacation & Sick (Nominal \$)					
Labor	70	99	88	99	123

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: C. Electric Engineering
Category-Sub: 1. Electric Engineering
Workpaper: 1ED003.000 - Electric Engineering
Unit Measure: FTEs

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
Total	70	99	88	99	123
FTE	0.7	0.8	0.7	0.6	0.7
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	92	97	56	31	0
Non-Labor	424	88	49	40	0
NSE	0	0	0	0	0
Total	517	185	104	71	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	629	879	779	864	967
Non-Labor	2,092	962	1,026	1,345	580
NSE	0	0	0	0	0
Total	2,721	1,842	1,805	2,209	1,547
FTE	4.6	5.3	4.8	4.3	4.8
Units	5	5	5	4	5

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: C. Electric Engineering
Category-Sub: 1. Electric Engineering
Workpaper: 1ED003.000 - Electric Engineering
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-720	0	-0.472
Non-Labor	0	0	-6,008	-134	19
NSE	0	0	0	0	0
Total	0	0	-6,728	-134	19
FTE	0.0	0.0	-5.5	0.0	0.0
Units	5	5	5	4	5

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	5	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	0	0	0.0	5	
2022	0	0	0	0.0	5	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	0	0	0.0	5	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: C. Electric Engineering
Category-Sub: 1. Electric Engineering
Workpaper: 1ED003.000 - Electric Engineering
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	-392	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2023	-75	-1	0	-0.9	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-211	-273	0	-1.4	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-21	-7	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-167	-919	0	-1.3	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	0	-10	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-67	-66	0	-0.5	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: C. Electric Engineering
Category-Sub: 1. Electric Engineering
Workpaper: 1ED003.000 - Electric Engineering
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-94	-47	0	-0.7	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-85	-4,293	0	-0.6	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	0	0	0	0.0	5	1-Sided Adj
Explanation:	2023 Unit Adjustment					
2023 Total	-720	-6,008	0	-5.5	5	
2024	0	12	0	0.0	0	1-Sided Adj
Explanation:	To add back special billable credits per accounting.					
2024	0	0	0	0.0	4	1-Sided Adj
Explanation:	2024 Unit Adjustment					
2024	0	-25	0	0.0	0	CCTR Transf To 2100-0535.000
Explanation:	Adjustment to move costs on IOs 7011074 and 7011076 from workpaper 1ED003 to workpaper 1ED006 to align with where activity resides.					

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: C. Electric Engineering
Category-Sub: 1. Electric Engineering
Workpaper: 1ED003.000 - Electric Engineering
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	-120	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove an accrual expense that should have gone to a capital order.						
2024 Total	0	-134	0	0.0	4	
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.565
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.565
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	-3	0	0.0	0	CCTR Transf From 2100-0166.520
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	-3	0	0.0	0	CCTR Transf From 2100-0166.520
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.550
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: C. Electric Engineering
Category-Sub: 1. Electric Engineering
Workpaper: 1ED003.000 - Electric Engineering
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300						
2025	0	-6	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300						
2025	0	-86	0	0.0	0	CCTR Transf To 2100-0535.000
Explanation: Adjustment to move costs on IOs 7011074 and 7011076 from workpaper 1ED003 to workpaper 1ED006 to align with where activity resides.						
2025	0	120	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove an accrual reversal expense that should have gone to a capital order.						
2025	0	0	0	0.0	5	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: C. Electric Engineering
Category-Sub: 1. Electric Engineering
Workpaper: 1ED003.000 - Electric Engineering
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	-2	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025 Total	0	19	0	0.0	5	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Workpaper: 1ED004.000

Summary for Category: D. Electric System Operations

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	4,243	4,671	4,968	4,966	4,966	4,966	4,966
Non-Labor	923	1,017	1,261	1,723	1,411	1,255	1,099
NSE	0	0	0	0	0	0	0
Total	5,166	5,688	6,229	6,689	6,377	6,221	6,065
FTE	33.9	37.0	38.9	38.9	38.9	38.9	38.9

Workpapers belonging to this Category:

1ED004.000 Electric System Operations

Labor	4,243	4,671	4,968	4,966	4,966	4,966	4,966
Non-Labor	923	1,017	1,261	1,723	1,411	1,255	1,099
NSE	0	0	0	0	0	0	0
Total	5,166	5,688	6,229	6,689	6,377	6,221	6,065
FTE	33.9	37.0	38.9	38.9	38.9	38.9	38.9
Unit Measure: FTEs							
Units	34	37	39	39	39	39	39

Note: Totals may include rounding differences.

Beginning of Workpaper
1ED004.000 - Electric System Operations

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

Activity Description:

Electric System Operations supports the safe, reliable, and compliant operation of SDG&E's electric distribution system through continuous real-time monitoring, system control, workforce training, and operational technology enablement.

Core activities within this chapter include 24/7/365 operation of the Mission Control Center, which provides system supervision during normal operating conditions and emergency events such as severe weather, elevated wildfire risk, and outage restoration. Within the Mission Control Center, highly trained operators perform system programming, monitoring, switching, and restoration to maintain system reliability and safety. This also includes the Mission Control Training Center, which administers operator training, qualification, and ongoing readiness programs for Distribution System Operators. These programs are designed to sustain operational excellence, support evolving system conditions, and strengthen wildfire mitigation and emergency response capabilities.

In addition, Electric System Operations supports mission-critical operational technologies, including Enterprise GIS Services (EGISS), Supervisory Control and Data Acquisition (SCADA), Advanced Distribution Management System (ADMS), and Distributed Energy Resource Management System (DERMS). EGISS training and standards development ensure accurate and reliable asset data to support real-time operations and system planning. SCADA workforce development and operational support enable the expanding use of automated devices that improve outage response, system visibility, and safety outcomes.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for the labor component of this cost category is base year 2025 recorded data along with backfill costs associated with vacant Electric System Operations positions. The base year method provides an appropriate baseline for the organization.

Non-Labor - Base YR Rec

The forecast method developed for the non-labor component of this cost category is base year 2025 recorded data along with incremental costs associated with NMS (Network Management System) and GIS Utility Network Project. The base year method provides an appropriate baseline for the organization.

NSE - Base YR Rec

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub: 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

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	4,639	4,936	4,192	4,128	4,243	4,671	4,968	4,966	4,966	4,966	4,966
Non-Labor	1,645	1,774	1,217	1,337	923	1,017	1,261	1,723	1,411	1,255	1,099
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	6,284	6,710	5,409	5,465	5,165	5,688	6,229	6,689	6,377	6,221	6,065
FTE	34.0	37.7	32.4	33.7	33.9	37.0	38.9	38.9	38.9	38.9	38.9
Units	34	38	32	34	34	37	39	39	39	39	39

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub: 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	4,243	4,243	4,243	4,243	4,243	4,243	428	725	723	723	723	723	4,671	4,968	4,966	4,966	4,966	4,966
NLbr	923	923	923	923	923	923	94	338	800	488	332	176	1,017	1,261	1,723	1,411	1,255	1,099
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,166	5,166	5,166	5,166	5,166	5,166	522	1,063	1,523	1,211	1,055	899	5,688	6,229	6,689	6,377	6,221	6,065
FTE	33.9	33.9	33.9	33.9	33.9	33.9	3.1	5.0	5.0	5.0	5.0	5.0	37.0	38.9	38.9	38.9	38.9	38.9
Units	34	34	34	34	34	34	3	5	5	5	5	5	37	39	39	39	39	39

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	169	9	0	178	1.7	2	1-Sided Adj
Explanation:	Backfills for 11 FTE Electric GIS Technicians (30% O&M split)						
2026	141	6	0	147	1.2	1	1-Sided Adj
Explanation:	Backfills for 1 FTE Ops Tech Analyst; 2 FTE Electric Ops Technologist, 1 FTE Principal Business Systems Analyst; 3 FTE Business System Analyst 1s (22.05% O&M split; 9 months)						
2026	35	1	0	36	0.2	0	1-Sided Adj
Explanation:	Backfills for 3 FTE Senior EMS Program Analysts (3% O&M split; 9 months); 1 FTE NERC System Operations Trainer (20% O&M split; 9 months)						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub: 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	78	0	78	0.0	0	1-Sided Adj
Explanation:	GIS Utility Network Project Modernization of SDG&E's mission-critical Electric GIS platform, replaces legacy Geometric Network before it reaches end-of-support in 2028. 0.25 Contract Labor resource to facilitate training for EGIS and Operational Change Management (OCM) activities.						
2026	83	0	0	83	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	428	94	0	522	3.1	3	
2027	169	9	0	178	1.7	2	1-Sided Adj
Explanation:	Backfills for 11 FTE Electric GIS Technicians (30% O&M split)						
2027	187	8	0	195	1.5	2	1-Sided Adj
Explanation:	Backfills for 1 FTE Ops Tech Analyst; 2 FTE Electric Ops Technologist, 1 FTE Principal Business Systems Analyst; 3 FTE Business System Analyst 1s (22.05% O&M split)						
2027	204	7	0	211	1.3	1	1-Sided Adj
Explanation:	Backfills for 6 FTE EDO DSO Trainees (22.05% O&M split)						
2027	33	1	0	34	0.2	0	1-Sided Adj
Explanation:	Backfill for 1 FTE EDO Engineering -Team Lead (22.05% O&M split)						
2027	46	1	0	47	0.3	0	1-Sided Adj
Explanation:	Backfills for 3 FTE Senior EMS Program Analysts (3% O&M split); 1 FTE NERC System Operations Trainer (20% O&M split)						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub: 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	0	312	0	312	0.0	0	1-Sided Adj
Explanation:	GIS Utility Network Project Modernization of SDG&E's mission-critical Electric GIS platform, replaces legacy Geometric Network before it reaches end-of-support in 2028. 1 Contract Labor resource to facilitate training for EGIS and Operational Change Management (OCM) activities.						
2027	86	0	0	86	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	725	338	0	1,063	5.0	5	
2028	169	9	0	178	1.7	2	1-Sided Adj
Explanation:	Backfills for 11 FTE Electric GIS Technicians (30% O&M split)						
2028	187	8	0	195	1.5	2	1-Sided Adj
Explanation:	Backfills for 1 FTE Ops Tech Analyst; 2 FTE Electric Ops Technologist, 1 FTE Principal Business Systems Analyst; 3 FTE Business System Analyst 1s (22.05% O&M split)						
2028	204	7	0	211	1.3	1	1-Sided Adj
Explanation:	Backfills for 6 FTE EDO DSO Trainees (22.05% O&M split)						
2028	33	1	0	34	0.2	0	1-Sided Adj
Explanation:	Backfill for 1 FTE EDO Engineering -Team Lead (22.05% O&M split)						
2028	46	1	0	47	0.3	0	1-Sided Adj
Explanation:	Backfills for 3 FTE Senior EMS Program Analysts (3% O&M split); 1 FTE NERC System Operations Trainer (20% O&M split)						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub: 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	0	150	0	150	0.0	0	1-Sided Adj
Explanation:	Incremental O&M costs are required for Network Management System (NMS) enhancements to address operational needs in the Control Center associated with the Network Management Upgrades project in WP G09200 – Grid Operations. These improvements associated with this O&M adjustment are anticipated to include initiatives such as, but not limited to, Flex Ops and Operations Mobile Applications (OMA), adding ADMS functionality like Volt/Var Optimization, and implementing further capabilities to enhance customer experience.						
2028	0	624	0	624	0.0	0	1-Sided Adj
Explanation:	GIS Utility Network Project Modernization of SDG&E's mission-critical Electric GIS platform, replaces legacy Geometric Network before it reaches end-of-support in 2028. 2 Contract Labor resource to facilitate training for EGIS and Operational Change Management (OCM) activities.						
2028	84	0	0	84	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	723	800	0	1,523	5.0	5	
2029	169	9	0	178	1.7	2	1-Sided Adj
Explanation:	Backfills for 11 FTE Electric GIS Technicians (30% O&M split)						
2029	187	8	0	195	1.5	2	1-Sided Adj
Explanation:	Backfills for 1 FTE Ops Tech Analyst; 2 FTE Electric Ops Technologist, 1 FTE Principal Business Systems Analyst; 3 FTE Business System Analyst 1s (22.05% O&M split)						
2029	204	7	0	211	1.3	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub: 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Backfills for 6 FTE EDO DSO Trainees (22.05% O&M split)						
2029	33	1	0	34	0.2	0	1-Sided Adj
Explanation:	Backfill for 1 FTE EDO Engineering -Team Lead (22.05% O&M split)						
2029	46	1	0	47	0.3	0	1-Sided Adj
Explanation:	Backfills for 3 FTE Senior EMS Program Analysts (3% O&M split); 1 FTE NERC System Operations Trainer (20% O&M split)						
2029	0	150	0	150	0.0	0	1-Sided Adj
Explanation:	Incremental O&M costs are required for Network Management System (NMS) enhancements to address operational needs in the Control Center associated with the Network Management Upgrades project in WP G09200 – Grid Operations. These improvements associated with this O&M adjustment are anticipated to include initiatives such as, but not limited to, Flex Ops and Operations Mobile Applications (OMA), adding ADMS functionality like Volt/Var Optimization, and implementing further capabilities to enhance customer experience.						
2029	0	312	0	312	0.0	0	1-Sided Adj
Explanation:	GIS Utility Network Project Modernization of SDG&E's mission-critical Electric GIS platform, replaces legacy Geometric Network before it reaches end-of-support in 2028. 1 Contract Labor resource to facilitate training for EGIS and Operational Change Management (OCM) activities.						
2029	84	0	0	84	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	723	488	0	1,211	5.0	5	
2030	169	9	0	178	1.7	2	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub: 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Backfills for 11 FTE Electric GIS Technicians (30% O&M split)						
2030	187	8	0	195	1.5	2	1-Sided Adj
Explanation:	Backfills for 1 FTE Ops Tech Analyst; 2 FTE Electric Ops Technologist, 1 FTE Principal Business Systems Analyst; 3 FTE Business System Analyst 1s (22.05% O&M split)						
2030	204	7	0	211	1.3	1	1-Sided Adj
Explanation:	Backfills for 6 FTE EDO DSO Trainees (22.05% O&M split)						
2030	33	1	0	34	0.2	0	1-Sided Adj
Explanation:	Backfill for 1 FTE EDO Engineering -Team Lead (22.05% O&M split)						
2030	46	1	0	47	0.3	0	1-Sided Adj
Explanation:	Backfills for 3 FTE Senior EMS Program Analysts (3% O&M split); 1 FTE NERC System Operations Trainer (20% O&M split)						
2030	0	150	0	150	0.0	0	1-Sided Adj
Explanation:	Incremental O&M costs are required for Network Management System (NMS) enhancements to address operational needs in the Control Center associated with the Network Management Upgrades project in WP G09200 – Grid Operations. These improvements associated with this O&M adjustment are anticipated to include initiatives such as, but not limited to, Flex Ops and Operations Mobile Applications (OMA), adding ADMS functionality like Volt/Var Optimization, and implementing further capabilities to enhance customer experience.						
2030	0	156	0	156	0.0	0	1-Sided Adj
Explanation:	GIS Utility Network Project Modernization of SDG&E's mission-critical Electric GIS platform, replaces legacy Geometric Network before it reaches end-of-support in 2028. 0.5 Contract Labor resource to facilitate training for EGIS and Operational Change Management (OCM) activities.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub: 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	84	0	0	84	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	723	332	0	1,055	5.0	5	
2031	169	9	0	178	1.7	2	1-Sided Adj
Explanation:	Backfills for 11 FTE Electric GIS Technicians (30% O&M split)						
2031	187	8	0	195	1.5	2	1-Sided Adj
Explanation:	Backfills for 1 FTE Ops Tech Analyst; 2 FTE Electric Ops Technologist, 1 FTE Principal Business Systems Analyst; 3 FTE Business System Analyst 1s (22.05% O&M split)						
2031	204	7	0	211	1.3	1	1-Sided Adj
Explanation:	Backfills for 6 FTE EDO DSO Trainees (22.05% O&M split)						
2031	33	1	0	34	0.2	0	1-Sided Adj
Explanation:	Backfill for 1 FTE EDO Engineering -Team Lead (22.05% O&M split)						
2031	46	1	0	47	0.3	0	1-Sided Adj
Explanation:	Backfills for 3 FTE Senior EMS Program Analysts (3% O&M split); 1 FTE NERC System Operations Trainer (20% O&M split)						
2031	0	150	0	150	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub: 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Incremental O&M costs are required for Network Management System (NMS) enhancements to address operational needs in the Control Center associated with the Network Management Upgrades project in WP G09200 – Grid Operations. These improvements associated with this O&M adjustment are anticipated to include initiatives such as, but not limited to, Flex Ops and Operations Mobile Applications (OMA), adding ADMS functionality like Volt/Var Optimization, and implementing further capabilities to enhance customer experience.							
2031	84	0	0	84	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	723	176	0	899	5.0	5	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub: 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	3,440	3,832	4,357	3,504	3,701
Non-Labor	1,932	1,886	1,755	1,692	1,089
NSE	0	0	0	0	0
Total	5,373	5,719	6,112	5,197	4,789
FTE	29.1	32.4	34.8	29.3	29.1
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-939	0	0
Non-Labor	-621	-275	-595	-395	-166
NSE	0	0	0	0	0
Total	-621	-275	-1,534	-395	-166
FTE	0.0	0.0	-6.9	0.0	0.0
Units	34	38	32	34	34
Recorded-Adjusted (Nominal \$)					
Labor	3,440	3,832	3,418	3,504	3,701
Non-Labor	1,311	1,611	1,159	1,297	923
NSE	0	0	0	0	0
Total	4,752	5,444	4,578	4,801	4,624
FTE	29.1	32.4	28.0	29.3	29.1
Units	34	38	32	34	34
Vacation & Sick (Nominal \$)					
Labor	518	558	475	476	542

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub: 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

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
Total	518	558	475	476	542
FTE	4.9	5.3	4.4	4.4	4.8
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	680	545	299	149	0
Non-Labor	334	162	58	40	0
NSE	0	0	0	0	0
Total	1,014	708	356	188	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	4,639	4,936	4,192	4,128	4,243
Non-Labor	1,645	1,774	1,217	1,337	923
NSE	0	0	0	0	0
Total	6,284	6,710	5,409	5,465	5,165
FTE	34.0	37.7	32.4	33.7	33.9
Units	34	38	32	34	34

* 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: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub: 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-939	0	0
Non-Labor	-621	-275	-595	-395	-166
NSE	0	0	0	0	0
Total	-621	-275	-1,534	-395	-166
FTE	0.0	0.0	-6.9	0.0	0.0
Units	34	38	32	34	34

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-621	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related software expenses						
2021	0	0	0	0.0	34	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	-621	0	0.0	34	
2022	0	-275	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub: 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove capital related software expenses						
2022	0	0	0	0.0	38	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	-275	0	0.0	38	
2023	-14	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-320	-24	0	-1.5	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-8	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-5	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-223	0	0	-1.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub: 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-15	0	0	-0.1	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-22	0	0	-0.2	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-79	-50	0	-0.7	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-47	0	0	-0.6	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-38	0	0	-0.5	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-51	0	0	-0.7	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-48	0	0	-0.6	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub: 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-70	0	0	-0.6	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	0	-520	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove capital related software expenses					
2023	0	0	0	0.0	32	1-Sided Adj
Explanation:	2023 Unit Adjustment					
2023 Total	-939	-595	0	-6.9	32	
2024	0	-395	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove capital related software expenses					
2024	0	0	0	0.0	34	1-Sided Adj
Explanation:	2024 Unit Adjustment					
2024 Total	0	-395	0	0.0	34	
2025	0	-166	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove capital related software expenses					

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: D. Electric System Operations
Category-Sub: 1. Electric System Operations
Workpaper: 1ED004.000 - Electric System Operations
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	34	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025 Total	0	-166	0	0.0	34	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Workpaper: 1ED005.000

Summary for Category: E. Electric Regional Operations

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	23,345	23,816	24,351	24,642	24,642	24,642	24,642
Non-Labor	14,331	14,333	14,352	14,360	14,360	14,360	14,360
NSE	0	0	0	0	0	0	0
Total	37,676	38,149	38,703	39,002	39,002	39,002	39,002
FTE	134.9	135.3	139.1	140.7	140.7	140.7	140.7

Workpapers belonging to this Category:

1ED005.000 Electric Regional Operations

Labor	23,345	23,816	24,351	24,642	24,642	24,642	24,642
Non-Labor	14,331	14,333	14,352	14,360	14,360	14,360	14,360
NSE	0	0	0	0	0	0	0
Total	37,676	38,149	38,703	39,002	39,002	39,002	39,002
FTE	134.9	135.3	139.1	140.7	140.7	140.7	140.7
Unit Measure:							
Units	135	135	139	141	141	141	139

Note: Totals may include rounding differences.

Beginning of Workpaper
1ED005.000 - Electric Regional Operations

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Activity Description:

Electric Regional Operations (ERO) is responsible for the operation, maintenance, and construction of SDG& E's electric system across its full service territory in San Diego and Southern Orange Counties. ERO includes a diverse workforce of field crews, planners, schedulers, dispatchers, project managers, and support staff operating across six districts, two satellite centers, transmission and construction organizations, and the Skills Training Center. Core responsibilities include regulatory-compliant inspection and maintenance, outage response and service restoration, customer service repairs, construction of new infrastructure, and comprehensive scheduling, dispatch, and operations support. ERO also delivers extensive technical and safety training, supports regulatory compliance, and continuously updates standards and practices based on operational experience. ERO also reinforces a strong safety culture focused on hazard prevention, workforce readiness, and regulatory excellence.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for the labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

Non-Labor - Base YR Rec

The forecast method developed for the non-labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

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	29,686	27,763	27,248	27,095	23,345	23,816	24,351	24,642	24,642	24,642	24,642
Non-Labor	16,297	15,477	18,012	16,273	14,331	14,333	14,352	14,360	14,360	14,360	14,360
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	45,983	43,240	45,259	43,368	37,676	38,149	38,703	39,002	39,002	39,002	39,002
FTE	179.3	164.0	159.1	157.7	134.9	135.3	139.1	140.7	140.7	140.7	140.7
Units	179	164	159	158	135	135	139	141	141	141	139

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	23,345	23,345	23,345	23,345	23,345	23,345	471	1,006	1,297	1,297	1,297	1,297	23,816	24,351	24,642	24,642	24,642	24,642
NLbr	14,331	14,331	14,331	14,331	14,331	14,331	2	21	29	29	29	29	14,333	14,352	14,360	14,360	14,360	14,360
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	37,676	37,676	37,676	37,676	37,676	37,676	473	1,027	1,326	1,326	1,326	1,326	38,149	38,703	39,002	39,002	39,002	39,002
FTE	134.9	134.9	134.9	134.9	134.9	134.9	0.4	4.2	5.8	5.8	5.8	5.8	135.3	139.1	140.7	140.7	140.7	140.7
Units	135	135	135	135	135	135	0	4	6	6	6	4	135	139	141	141	141	139

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	32	1	0	33	0.2	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancy in base year for 1 Back Office support Principal Financial Analyst FTE. (22% O&M allocation)						
2026	17	1	0	18	0.2	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancy in base year for 1 Administrative Services Coordinator FTE (22% O&M allocation)						
2026	422	0	0	422	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	471	2	0	473	0.4	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	86	3	0	89	0.7	1	1-Sided Adj
Explanation:	Incremental request for 3 Project Coordinators due to SB410 Regulation demonstrating additional workforce requirements in support of electrification timelines (22% O&M allocation/Project Coordinator)						
2027	8	0	0	8	0.1	0	1-Sided Adj
Explanation:	Incremental request for 3 Inspector As due to SB410 Regulation demonstrating additional workforce requirements in support of electrification timelines (2% O&M allocation/Inspector A)						
2027	368	11	0	379	2.1	2	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 7 Lineman FTEs. (30% O&M allocation)						
2027	107	6	0	113	1.1	1	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 4 Back Office Support FTEs - 1 Principal Financial Anaylst and 3 Planners. (22% O&M allocation)						
2027	17	1	0	18	0.2	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancy in base year for 1 Administrative Services Coordinator FTE (22% O&M allocation)						
2027	420	0	0	420	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	1,006	21	0	1,027	4.2	4	
2028	86	3	0	89	0.7	1	1-Sided Adj
Explanation:	Incremental request for 3 Project Coordinators due to SB410 Regulation demonstrating additional workforce requirements in support of electrification timelines (22% O&M allocation/Project Coordinator)						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	8	0	0	8	0.1	0	1-Sided Adj
Explanation:	Incremental request for 3 Inspector As due to SB410 Regulation demonstrating additional workforce requirements in support of electrification timelines (2% O&M allocation/Inspector A)						
2028	578	17	0	595	3.3	3	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 11 Lineman FTEs. (30% O&M allocation)						
2028	189	8	0	197	1.5	2	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 7 Back Office support FTEs - 1 Principal Financial Analyst, 3 Planners, 1 ERO Response Advisor, and 2 Compliance Coordinators. (22% O&M allocation)						
2028	17	1	0	18	0.2	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancy in base year for 1 Administrative Services Coordinator FTE (22% O&M allocation)						
2028	419	0	0	419	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	1,297	29	0	1,326	5.8	6	
2029	86	3	0	89	0.7	1	1-Sided Adj
Explanation:	Incremental request for 3 Project Coordinators due to SB410 Regulation demonstrating additional workforce requirements in support of electrification timelines (22% O&M allocation/Project Coordinator)						
2029	8	0	0	8	0.1	0	1-Sided Adj
Explanation:	Incremental request for 3 Inspector As due to SB410 Regulation demonstrating additional workforce requirements in support of electrification timelines (2% O&M allocation/Inspector A)						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	578	17	0	595	3.3	3	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 11 Lineman FTEs. (30% O&M allocation)						
2029	189	8	0	197	1.5	2	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 7 Back Office support FTEs - 1 Principal Financial Analyst, 3 Planners, 1 ERO Response Advisor, and 2 Compliance Coordinators. (22% O&M allocation)						
2029	17	1	0	18	0.2	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancy in base year for 1 Administrative Services Coordinator FTE (22% O&M allocation)						
2029	419	0	0	419	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	1,297	29	0	1,326	5.8	6	
2030	86	3	0	89	0.7	1	1-Sided Adj
Explanation:	Incremental request for 3 Project Coordinators due to SB410 Regulation demonstrating additional workforce requirements in support of electrification timelines (22% O&M allocation/Project Coordinator)						
2030	8	0	0	8	0.1	0	1-Sided Adj
Explanation:	Incremental request for 3 Inspector As due to SB410 Regulation demonstrating additional workforce requirements in support of electrification timelines (2% O&M allocation/Inspector A)						
2030	578	17	0	595	3.3	3	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 11 Lineman FTEs. (30% O&M allocation)						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	189	8	0	197	1.5	2	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 7 Back Office support FTEs - 1 Principal Financial Analyst, 3 Planners, 1 ERO Response Advisor, and 2 Compliance Coordinators. (22% O&M allocation)						
2030	17	1	0	18	0.2	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancy in base year for 1 Administrative Services Coordinator FTE (22% O&M allocation)						
2030	419	0	0	419	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	1,297	29	0	1,326	5.8	6	
2031	86	3	0	89	0.7	1	1-Sided Adj
Explanation:	Incremental request for 3 Project Coordinators due to SB410 Regulation demonstrating additional workforce requirements in support of electrification timelines (22% O&M allocation/Project Coordinator)						
2031	8	0	0	8	0.1	0	1-Sided Adj
Explanation:	Incremental request for 3 Inspector As due to SB410 Regulation demonstrating additional workforce requirements in support of electrification timelines (2% O&M allocation/Inspector A)						
2031	578	17	0	595	3.3	3	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 11 Lineman FTEs. (30% O&M allocation)						
2031	189	8	0	197	1.5	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 7 Back Office support FTEs - 1 Principal Financial Analyst, 3 Planners, 1 ERO Response Advisor, and 2 Compliance Coordinators. (22% O&M allocation)						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	17	1	0	18	0.2	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancy in base year for 1 Administrative Services Coordinator FTE (22% O&M allocation)						
2031	419	0	0	419	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	1,297	29	0	1,326	5.8	4	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	22,085	21,638	24,416	23,102	21,148
Non-Labor	14,114	15,052	19,082	17,835	17,672
NSE	0	0	0	0	0
Total	36,199	36,690	43,497	40,937	38,820
FTE	153.6	141.2	153.9	137.5	121.4
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-67	-83	-2,197	-103	-785
Non-Labor	-1,122	-993	-1,922	-2,045	-3,341
NSE	0	0	0	0	0
Total	-1,189	-1,076	-4,119	-2,148	-4,125
FTE	-0.5	-0.5	-16.3	-0.6	-6.2
Units	179	164	159	158	135
Recorded-Adjusted (Nominal \$)					
Labor	22,018	21,555	22,219	22,998	20,364
Non-Labor	12,992	14,059	17,160	15,790	14,331
NSE	0	0	0	0	0
Total	35,010	35,614	39,379	38,789	34,695
FTE	153.1	140.7	137.5	136.9	115.2
Units	179	164	159	158	135
Vacation & Sick (Nominal \$)					
Labor	3,316	3,140	3,086	3,121	2,981

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
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
Total	3,316	3,140	3,086	3,121	2,981
FTE	26.2	23.3	21.6	20.8	19.7
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	4,352	3,068	1,943	975	0
Non-Labor	3,305	1,418	852	483	0
NSE	0	0	0	0	0
Total	7,657	4,485	2,795	1,459	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	29,686	27,763	27,248	27,095	23,345
Non-Labor	16,297	15,477	18,012	16,273	14,331
NSE	0	0	0	0	0
Total	45,983	43,240	45,259	43,368	37,676
FTE	179.3	164.0	159.1	157.7	134.9
Units	179	164	159	158	135

* 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: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-67	-83	-2,197	-103	-785
Non-Labor	-1,122	-993	-1,922	-2,045	-3,341
NSE	0	0	0	0	0
Total	-1,189	-1,076	-4,119	-2,148	-4,125
FTE	-0.5	-0.5	-16.3	-0.6	-6.2
Units	179	164	159	158	135

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-299	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2021	0	-188	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2021	0	-150	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-350	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2021	0	-1	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2021	0	-64	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2021	0	-69	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2021	-2	0	0	0.0	0	CCTR Transf To 2100-0166.526
Explanation: Adjustment to move order 530000237621 to WMP (FRM)						
2021	0	0	0	0.0	179	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021	-65	0	0	-0.5	0	CCTR Transf To 2100-0235.000

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move Maintenance and Inspection costs in workpaper 1ED005 to workpaper 1ED011 to align with where activity resides.						
2021 Total	-67	-1,122	0	-0.5	179	
2022	0	175	0	0.0	0	CCTR Transf From 2100-3571.000
Explanation: Transfer of Field Service Delivery (FSD) costs from 100005 Customer Field Support Services to workpaper 1ED005 to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2022	0	175	0	0.0	0	CCTR Transf From 2100-0159.000
Explanation: To move Field Service Deliver (FSD) cost to 1ED005 (Electric O&M- FSD) where these costs are tracked.						
2022	0	-403	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2022	0	-190	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2022	0	-175	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2022	0	-362	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: To add back special billable credits per accounting.						
2022	0	-81	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2022	0	-5	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2022	0	-124	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2022	0	0	0	0.0	0	CCTR Transf To 2100-0166.510
Explanation: Adjustment to move orders 530000290944 & 530000284886 to WMP (FRM)						
2022	-3	-3	0	0.0	0	CCTR Transf To 2100-0166.526
Explanation: Adjustment to move orders 530000275301 & 530000293456 to WMP (FRM)						
2022	0	0	0	0.0	164	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022	-80	0	0	-0.5	0	CCTR Transf To 2100-0235.000

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move Maintenance and Inspection costs in workpaper 1ED005 to workpaper 1ED 011 to align with where activity resides.						
2022 Total	-83	-993	0	-0.5	164	
2023	0	1	0	0.0	0	CCTR Transf From 2100-3456.000
Explanation: Transfer of FSD costs from Customer Field Support Services to WP 1ED005 to align historical costs with TY2028 forecast.						
2023	0	37	0	0.0	0	CCTR Transf From 2100-3944.000
Explanation: To move Field Service Deliver (FSD) costs to 1ED005 (Electric O&M- FSD) where these costs are tracked.						
2023	0	-191	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2023	0	349	0	0.0	0	CCTR Transf From 2100-3459.000
Explanation: To move Field Service Deliver (FSD) cost to 1ED005 (Electric O&M- FSD) where these costs are tracked.						
2023	0	-272	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2023	0	-209	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: To add back special billable credits per accounting.						
2023	0	-2	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2023	0	-353	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2023	0	-153	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2023	0	-6	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2023	0	-118	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2023	-232	-161	0	-1.3	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-17	-6	0	-0.1	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-133	-46	0	-0.9	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-137	-413	0	-1.2	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-14	-8	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-139	-43	0	-0.9	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-21	-2	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-114	-18	0	-0.8	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-103	-29	0	-1.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-64	-15	0	-0.5	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-17	-2	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-146	-31	0	-1.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-3	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-148	-3	0	-1.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-55	-12	0	-0.4	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-14	-1	0	-0.1	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-109	-20	0	-0.9	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-175	-1	0	-1.2	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-66	8	0	-0.6	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-25	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-10	-9	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-79	-139	0	-0.6	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-14	-9	0	-0.1	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-116	-1	0	-1.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-3	-4	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-32	-18	0	-0.3	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-26	-5	0	-0.2	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-78	-5	0	-0.7	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-18	-13	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	0	0	0	0.0	159	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: 2023 Unit Adjustment						
2023	-82	0	0	-0.5	0	CCTR Transf To 2100-0235.000
Explanation: Adjustment to move Maintenance and Inspection costs in workpaper 1ED005 to workpaper 1ED 011 to align with where activity resides.						
2023	-8	0	0	0.0	0	CCTR Transf To 2100-0235.000
Explanation: Adjustment to move Maintenance and Inspection costs in workpaper 1ED005 to workpaper 1ED 011 to align with where activity resides.						
2023 Total	-2,197	-1,922	0	.16.3	159	
2024	0	8	0	0.0	0	CCTR Transf From 2100-3944.000
Explanation: To move Field Service Deliver (FSD) costs to 1ED005 (Electric O&M- FSD) where these costs are tracked.						
2024	0	-553	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2024	0	104	0	0.0	0	CCTR Transf From 2100-3459.000
Explanation: To move Field Service Deliver (FSD) cost to 1ED005 (Electric O&M- FSD) where these costs are tracked.						
2024	0	-303	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: To add back special billable credits per accounting.						
2024	0	-259	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2024	0	-2	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2024	0	-473	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2024	0	-302	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2024	0	-9	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2024	0	-145	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2024	0	0	0	0.0	158	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: 2024 Unit Adjustment						
2024	-103	0	0	-0.6	0	CCTR Transf To 2100-0235.000
Explanation: Adjustment to move Maintenance and Inspection costs in workpaper 1ED005 to workpaper 1ED 011 to align with where activity resides.						
2024	0	-110	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove CEMA costs related to CPD (MCU/CU) orders						
2024 Total	-103	-2,045	0	-0.6	158	
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.565
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	-4	0	0.0	0	CCTR Transf From 2100-0166.565
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-8	-15	0	-0.1	0	CCTR Transf From 2100-0166.568
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	-10	0	0.0	0	CCTR Transf From 2100-0166.524

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	-1	0	0.0	0	CCTR Transf From 2100-0166.502
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	-0.1	0	CCTR Transf From 2100-0166.507
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-2	-2	0	-0.1	0	CCTR Transf From 2100-0166.507
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	3	0	0.0	0	CCTR Transf From 2100-0166.507
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-45	-35	0	-0.3	0	CCTR Transf From 2100-0166.507
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-16	-2	0	-0.1	0	CCTR Transf From 2100-0166.507
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-2	0	0	-0.1	0	CCTR Transf From 2100-0166.507

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-4	-1	0	-0.1	0	CCTR Transf From 2100-0166.507
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-22	-8	0	-0.1	0	CCTR Transf From 2100-0166.507
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-1	-5	0	-0.1	0	CCTR Transf From 2100-0166.507
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-30	0	0	-0.1	0	CCTR Transf From 2100-0166.510
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-6	-1	0	-0.1	0	CCTR Transf From 2100-0166.510
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-49	-22	0	-0.2	0	CCTR Transf From 2100-0166.510
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-3	0	0	-0.1	0	CCTR Transf From 2100-0166.510

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-12	-2	0	-0.1	0	CCTR Transf From 2100-0166.510
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-45	-4	0	-0.2	0	CCTR Transf From 2100-0166.510
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	-0.1	0	CCTR Transf From 2100-0166.520
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-1	-2	0	-0.1	0	CCTR Transf From 2100-0166.520
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-9	-311	0	-0.1	0	CCTR Transf From 2100-0166.520
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-2	0	0	-0.1	0	CCTR Transf From 2100-0166.520
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-30	-7	0	-0.1	0	CCTR Transf From 2100-0166.520

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-20	-41	0	-0.1	0	CCTR Transf From 2100-0166.520
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-8	-28	0	-0.1	0	CCTR Transf From 2100-0166.520
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.550
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.550
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-1	0	0	-0.1	0	CCTR Transf From 2100-0166.550
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	-0.1	0	CCTR Transf From 2100-0166.550
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	-0.1	0	CCTR Transf From 2100-0166.550

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	-2	0	-0.1	0	CCTR Transf From 2100-0166.550
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	-6	0	0.0	0	CCTR Transf From 2100-0166.550
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-12	-4	0	-0.1	0	CCTR Transf From 2100-0166.550
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-29	-68	0	-0.1	0	CCTR Transf From 2100-0166.550
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.573
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	-5	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300						
2025	0	44	0	0.0	0	CCTR Transf From 2100-0159.000

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: To move Field Service Deliver (FSD) costs to 1ED005 (Electric O&M- FSD) where these costs are tracked.						
2025	-101	0	0	-0.8	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300						
2025	-102	0	0	-0.8	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300						
2025	-17	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300						
2025	0	-4	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2025	0	-870	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2025	0	-345	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: To add back special billable credits per accounting.						
2025	0	-311	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2025	0	-584	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2025	0	-330	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2025	0	-115	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2025	-21	0	0	-0.2	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2025	-26	0	0	-0.2	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2025	-3	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2025	0	0	0	0.0	135	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025	-89	0	0	-0.5	0	CCTR Transf To 2100-0235.000
Explanation: Adjustment to move Maintenance and Inspection costs in workpaper 1ED005 to workpaper 1ED 011 to align with where activity resides.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025	-3	-14	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB 1167 costs.						
2025	-20	-46	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove AB 1167 costs.						
2025	-1	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB 1167 costs.						
2025	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB 1167 costs.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: E. Electric Regional Operations
Category-Sub: 1. Electric Regional Operations
Workpaper: 1ED005.000 - Electric Regional Operations
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	-12	-3	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove AB 1167 costs.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB 1167 costs.						
2025	0	-15	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB 1167 costs.						
2025	0	-4	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB 1167 costs.						
2025	-26	-8	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove AB 1167 costs.						
2025	-8	-147	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove AB 1167 costs.						
2025 Total	-785	-3,341	0	-6.2	135	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1ED005.000

San Diego Gas & Electric Company
2028 GRC
1ED005.000 - Electric Regional Operations Supplemental Workpaper

Initiative/ Description	Labor/ Non-Labor	Unit Metric (ea./ft. /mile)	O&M/ Capital Split	2026			2027			2028			2029			2030			2031			Total Cost 2028-2031	Explanation
				# of units	Cost per unit	Total cost	# of units	Cost per unit	Total cost	# of units	Cost per unit	Total cost	# of units	Cost per unit	Total cost	# of units	Cost per unit	Total cost	# of units	Cost per unit	Total cost		
Principal Financial Analyst	Labor	FTEs	22%	1	\$ 147,000	\$ 32,340	1	\$ 147,000	\$ 32,340	1	\$ 147,000	\$ 32,340	1	\$ 147,000	\$ 32,340	1	\$ 147,000	\$ 32,340	1	\$ 147,000	\$ 32,340	\$ 129,360	Labor true up adjustment for vacancy in base year for 1 Back Office support Principal Financial Analyst FTE (22% O&M allocation)
Administrative Services Coordinators	Labor	FTEs	22%	1.05	\$ 73,500	\$ 16,979	1.05	\$ 73,500	\$ 16,979	1.05	\$ 73,500	\$ 16,979	1.05	\$ 73,500	\$ 16,979	1.05	\$ 73,500	\$ 16,979	1.05	\$ 73,500	\$ 16,979	\$ 67,914	Labor true up adjustment for vacancy in base year for 1 Administrative Services Coordinator FTE (22% O&M allocation)
Project Coordinators	Labor	FTEs	22%				3	\$ 130,200	\$ 85,932	3	\$ 130,200	\$ 85,932	3	\$ 130,200	\$ 85,932	3	\$ 130,200	\$ 85,932	3	\$ 130,200	\$ 85,932	\$ 343,728	Incremental request for 3 Project Coordinators due to SB410 Regulation demonstrating additional workforce requirements in support of electrification timelines (22% O&M allocation/Project Coordinator)
Inspector A's	Labor	FTEs	2%				3	\$ 130,200	\$ 7,812	3	\$ 130,200	\$ 7,812	3	\$ 130,200	\$ 7,812	3	\$ 130,200	\$ 7,812	3	\$ 130,200	\$ 7,812	\$ 31,248	Incremental request for 3 Inspector As due to SB410 Regulation demonstrating additional workforce requirements in support of electrification timelines (2% O&M allocation/Inspector A)
Union Lineman	Labor	FTEs	30%				7	\$ 175,000	\$ 367,500	11	\$ 175,000	\$ 577,500	11	\$ 175,000	\$ 577,500	11	\$ 175,000	\$ 577,500	11	\$ 175,000	\$ 577,500	\$ 2,310,000	Labor true up adjustment for vacancies in base year for 11 Lineman FTEs (30% O&M allocation)
Planners	Labor	FTEs	22%				3	\$ 113,400	\$ 74,844	3	\$ 113,400	\$ 74,844	3	\$ 113,400	\$ 74,844	3	\$ 113,400	\$ 74,844	3	\$ 113,400	\$ 74,844	\$ 299,376	Labor true up adjustment for vacancies in base year for 3 Back Office support Planner FTEs (22% O&M allocation)
Compliance Coordinators	Labor	FTEs	22%							2	\$ 113,400	\$ 49,896	2	\$ 113,400	\$ 49,896	2	\$ 113,400	\$ 49,896	2	\$ 113,400	\$ 49,896	\$ 199,584	Labor true up adjustment for vacancies in base year for 2 Back Office support Compliance Coordinator FTEs (22% O&M allocation)
ERO Response Advisor	Labor	FTEs	22%							1	\$ 147,000	\$ 32,340	1	\$ 147,000	\$ 32,340	1	\$ 147,000	\$ 32,340	1	\$ 147,000	\$ 32,340	\$ 129,360	Labor true up adjustment for vacancies in base year for 1 Back Office support ERO Response Advisor FTE (22% O&M allocation)
Compensation Modernization Initiative	Labor	N/A	100%			\$ 422,000			\$ 420,000			\$ 419,000			\$ 419,000			\$ 419,000			\$ 419,000	\$ 1,676,000	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.
	Labor					\$ 471,319			\$ 1,005,407			\$ 1,296,643			\$ 1,296,643			\$ 1,296,643			\$ 1,296,643	\$ 5,186,570	
Headcount Non-Labor	Non-Labor	FTEs	2%				3	\$ 5,000	\$ 300	3	\$ 5,000	\$ 300	3	\$ 5,000	\$ 300	3	\$ 5,000	\$ 300	3	\$ 5,000	\$ 300	\$ 1,500	\$5k of non-labor costs allocated per FTE (2% O&M allocation)
Headcount Non-Labor	Non-Labor	FTEs	22%	2.05	\$ 5,000	\$ 2,255	8.05	\$ 5,000	\$ 8,855	11.05	\$ 5,000	\$ 12,155	11.05	\$ 5,000	\$ 12,155	11.05	\$ 5,000	\$ 12,155	11.05	\$ 5,000	\$ 12,155	\$ 59,730	\$5k of non-labor costs allocated per FTE (22% O&M allocation)
Headcount Non-Labor	Non-Labor	FTEs	30%				7	\$ 5,000	\$ 10,500	11	\$ 5,000	\$ 16,500	11	\$ 5,000	\$ 16,500	11	\$ 5,000	\$ 16,500	11	\$ 5,000	\$ 16,500	\$ 76,500	\$5k of non-labor costs allocated per FTE (30% O&M allocation)
	Non-Labor					\$ 2,255			\$ 19,655			\$ 28,955			\$ 28,955			\$ 28,955			\$ 28,955	\$ 137,730	
	Total					\$ 473,574			\$ 1,025,062			\$ 1,325,598			\$ 1,325,598			\$ 1,325,598			\$ 1,325,598	\$ 5,324,300	

The variance between the direct costs found in workpapers and the supplemental workpapers supporting Ex. SDGE-07 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. SCG-16/SDGE-20.

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: F. Electric Operations Materials
Workpaper: 1ED006.000

Summary for Category: F. Electric Operations Materials

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0
Non-Labor	37,715	37,715	37,715	37,715	37,715	37,715	37,715
NSE	0	0	0	0	0	0	0
Total	37,715	37,715	37,715	37,715	37,715	37,715	37,715
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1ED006.000 Materials and Inventory

Labor	0	0	0	0	0	0	0
Non-Labor	37,715	37,715	37,715	37,715	37,715	37,715	37,715
NSE	0	0	0	0	0	0	0
Total	37,715	37,715	37,715	37,715	37,715	37,715	37,715
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
1ED006.000 - Materials and Inventory

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: F. Electric Operations Materials
Category-Sub: 1. Electric Operations Materials
Workpaper: 1ED006.000 - Materials and Inventory
Unit Measure: No feasible units

Activity Description:

This workpaper captures the direct costs of managing bulk materials that are not individually inventoried and are treated as exempt materials or "truck stock", as well as freight charges, logistics storage locations, and staging yards. Because inventory, accounting, and freight charging to individual jobs is cost prohibitive, these items are not directly charged to the O&M accounts or the capital budgets for which they are used.

Forecast Explanations:

Labor - Base YR Rec

N/A

Non-Labor - Base YR Rec

The forecast method developed for this cost category is Base Year Recorded. The base year methodology provides an appropriate baseline in comparison to future targets for this GRC Cycle.

NSE - Base YR Rec

N/A

Units - Base YR Rec

No feasible units have been identified for this workpaper.

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: F. Electric Operations Materials
Category-Sub 1. Electric Operations Materials
Workpaper: 1ED006.000 - Materials and Inventory
Unit Measure: No feasible units

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	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	31,590	35,882	36,705	38,050	37,715	37,715	37,715	37,715	37,715	37,715	37,715
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	31,590	35,882	36,705	38,050	37,715	37,715	37,715	37,715	37,715	37,715	37,715
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: F. Electric Operations Materials
Category-Sub: 1. Electric Operations Materials
Workpaper: 1ED006.000 - Materials and Inventory
Unit Measure: No feasible units

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	37,715	37,715	37,715	37,715	37,715	37,715	0	0	0	0	0	0	37,715	37,715	37,715	37,715	37,715	37,715
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	37,715	37,715	37,715	37,715	37,715	37,715	0	0	0	0	0	0	37,715	37,715	37,715	37,715	37,715	37,715
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: F. Electric Operations Materials
Category-Sub: 1. Electric Operations Materials
Workpaper: 1ED006.000 - Materials and Inventory
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	25,183	32,596	-207,305	279,169	46,077
NSE	0	0	0	0	0
Total	25,183	32,596	-207,305	279,169	46,077
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	242,274	-242,249	-8,362
NSE	0	0	0	0	0
Total	0	0	242,274	-242,249	-8,362
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	25,183	32,596	34,969	36,920	37,715
NSE	0	0	0	0	0
Total	25,183	32,596	34,969	36,920	37,715
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: F. Electric Operations Materials
Category-Sub: 1. Electric Operations Materials
Workpaper: 1ED006.000 - Materials and Inventory
Unit Measure: No feasible units

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
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	6,406	3,287	1,736	1,130	0
NSE	0	0	0	0	0
Total	6,406	3,287	1,736	1,130	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	31,590	35,882	36,705	38,050	37,715
NSE	0	0	0	0	0
Total	31,590	35,882	36,705	38,050	37,715
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: F. Electric Operations Materials
Category-Sub: 1. Electric Operations Materials
Workpaper: 1ED006.000 - Materials and Inventory
Unit Measure: No feasible units

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	242,274	-242,249	-8,362
NSE	0	0	0	0	0
Total	0	0	242,274	-242,249	-8,362
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
2021	0	0	0	0.0	0	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021	0	0	0	0.0	0	1-Sided Adj
Explanation: Unit Adjustment						
2021 Total	0	0	0	0.0	0	
2022 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: F. Electric Operations Materials
Category-Sub: 1. Electric Operations Materials
Workpaper: 1ED006.000 - Materials and Inventory
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	242,274	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove non-GRC costs on IO 7078089						
2023 Total	0	242,274	0	0.0	0	
2024	0	-242,274	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove non-GRC costs on IO 7078089						
2024	0	25	0	0.0	0	CCTR Transf From 2100-0223.000
Explanation: Adjustment to move costs on IOs 7011074 and 7011076 from workpaper 1ED003 to workpaper 1ED006 to align with where activity resides.						
2024 Total	0	-242,249	0	0.0	0	
2025	0	-7,308	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove one-time costs on IO 7011076						
2025	0	-1,139	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove one-time costs on IO FC9210002100						
2025	0	86	0	0.0	0	CCTR Transf From 2100-0223.000

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: F. Electric Operations Materials
Category-Sub: 1. Electric Operations Materials
Workpaper: 1ED006.000 - Materials and Inventory
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move costs on IOs 7011074 and 7011076 from workpaper 1ED003 to workpaper 1ED006 to align with where activity resides.						
2025 Total	0	-8,362	0	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1ED006.000

SDG&E

1HR006 - Materials and Inventory

Historical Spend 2023-2025

2025 \$s

Category	2023	2024	2025
Warehouse	1,875,282	2,376,434	1,990,027
Purchase & Return Scrap	308,259	377,870	1,575,553
Freight	13,576,206	12,739,724	11,566,412
Logistics - Inventory Management	2,045,984	389,942	1,951,074
Exempt Materials - Electric	14,914,549	16,922,726	17,578,382
Exempt Materials - Gas	4,931,762	5,498,346	3,969,320
All Other*	(947,043)	(255,179)	(915,443)
TOTAL	36,704,999	38,049,863	37,715,326

*Includes material adjustments and true-up credits

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: G. Electric Regional Operations Troubleshooters
Workpaper: 1ED007.000

Summary for Category: G. Electric Regional Operations Troubleshooters

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		10,775	11,179	11,174	11,171	11,171	11,171	11,171
Non-Labor		1,594	1,601	1,601	1,601	1,601	1,601	1,601
NSE		0	0	0	0	0	0	0
Total		12,369	12,780	12,775	12,772	12,772	12,772	12,772
FTE		45.6	46.9	46.9	46.9	46.9	46.9	46.9

Workpapers belonging to this Category:

1ED007.000 Electric Regional Operations Troubleshooters

Labor	10,775	11,179	11,174	11,171	11,171	11,171	11,171
Non-Labor	1,594	1,601	1,601	1,601	1,601	1,601	1,601
NSE	0	0	0	0	0	0	0
Total	12,369	12,780	12,775	12,772	12,772	12,772	12,772
FTE	45.6	46.9	46.9	46.9	46.9	46.9	46.9
Unit Measure: FTEs							
Units	46	46	46	46	46	46	46

Note: Totals may include rounding differences.

Beginning of Workpaper
1ED007.000 - Electric Regional Operations Troubleshooters

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: G. Electric Regional Operations Troubleshooters
Category-Sub: 1. Electric Regional Operations Troubleshooters
Workpaper: 1ED007.000 - Electric Regional Operations Troubleshooters
Unit Measure: FTEs

Activity Description:

The Troubleshooting organization is responsible for ensuring safe and reliable electric service to SDG &E's customers. The group covers six districts and two satellite locations within the service territory. The six operational districts have electric troubleshooters, engineers, technical assistants, and management supervision. The troubleshooters are the primary contact with customers who are experiencing service problems, and work closely with emergency response agencies to protect the public and SDG&E employees from potentially hazardous conditions.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for the labor component of this cost category is base year 2025 recorded data along with backfill costs associated with vacant engineering positions. The base year method provides an appropriate baseline for the organization.

Non-Labor - Base YR Rec

The forecast method developed for the non-labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: G. Electric Regional Operations Troubleshooters
Category-Sub 1. Electric Regional Operations Troubleshooters
Workpaper: 1ED007.000 - Electric Regional Operations Troubleshooters
Unit Measure: FTEs

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	9,960	10,020	10,733	11,280	10,775	11,179	11,174	11,171	11,171	11,171	11,171
Non-Labor	1,049	1,349	1,743	2,124	1,594	1,601	1,601	1,601	1,601	1,601	1,601
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	11,009	11,369	12,476	13,404	12,369	12,780	12,775	12,772	12,772	12,772	12,772
FTE	47.2	47.0	47.9	49.7	45.6	46.9	46.9	46.9	46.9	46.9	46.9
Units	47	47	48	50	46	46	46	46	46	46	46

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: G. Electric Regional Operations Troubleshooters
Category-Sub: 1. Electric Regional Operations Troubleshooters
Workpaper: 1ED007.000 - Electric Regional Operations Troubleshooters
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	10,775	10,775	10,775	10,775	10,775	10,775	404	399	396	396	396	396	11,179	11,174	11,171	11,171	11,171	11,171
NLbr	1,594	1,594	1,594	1,594	1,594	1,594	7	7	7	7	7	7	1,601	1,601	1,601	1,601	1,601	1,601
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	12,369	12,369	12,369	12,369	12,369	12,369	411	406	403	403	403	403	12,780	12,775	12,772	12,772	12,772	12,772
FTE	45.6	45.6	45.6	45.6	45.6	45.6	1.3	1.3	1.3	1.3	1.3	1.3	46.9	46.9	46.9	46.9	46.9	46.9
Units	46	46	46	46	46	46	0	0	0	0	0	0	46	46	46	46	46	46

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	206	7	0	213	1.3	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 6 Engineer FTEs. (22% O&M allocation)						
2026	198	0	0	198	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	404	7	0	411	1.3	0	
2027	206	7	0	213	1.3	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 6 Engineer FTEs. (22% O&M allocation)						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: G. Electric Regional Operations Troubleshooters
Category-Sub: 1. Electric Regional Operations Troubleshooters
Workpaper: 1ED007.000 - Electric Regional Operations Troubleshooters
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	193	0	0	193	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	399	7	0	406	1.3	0	
2028	206	7	0	213	1.3	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 6 Engineer FTEs. (22% O&M allocation)						
2028	190	0	0	190	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	396	7	0	403	1.3	0	
2029	206	7	0	213	1.3	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 6 Engineer FTEs. (22% O&M allocation)						
2029	190	0	0	190	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	396	7	0	403	1.3	0	
2030	206	7	0	213	1.3	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 6 Engineer FTEs. (22% O&M allocation)						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: G. Electric Regional Operations Troubleshooters
Category-Sub: 1. Electric Regional Operations Troubleshooters
Workpaper: 1ED007.000 - Electric Regional Operations Troubleshooters
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	190	0	0	190	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	396	7	0	403	1.3	0	
2031	206	7	0	213	1.3	0	1-Sided Adj
Explanation: Labor true up adjustment for vacancies in base year for 6 Engineer FTEs. (22% O&M allocation)							
2031	190	0	0	190	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	396	7	0	403	1.3	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: G. Electric Regional Operations Troubleshooters
Category-Sub: 1. Electric Regional Operations Troubleshooters
Workpaper: 1ED007.000 - Electric Regional Operations Troubleshooters
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	7,387	7,779	9,052	9,575	9,402
Non-Labor	836	1,226	1,697	2,061	1,595
NSE	0	0	0	0	0
Total	8,224	9,005	10,749	11,636	10,997
FTE	40.4	40.3	43.8	43.2	39.7
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-300	0	-3
Non-Labor	0	0	-36	0	-1
NSE	0	0	0	0	0
Total	0	0	-336	0	-4
FTE	0.0	0.0	-2.5	0.0	-0.6
Units	47	47	48	50	46
Recorded-Adjusted (Nominal \$)					
Labor	7,387	7,779	8,752	9,575	9,399
Non-Labor	836	1,226	1,661	2,061	1,594
NSE	0	0	0	0	0
Total	8,224	9,005	10,413	11,636	10,993
FTE	40.3	40.3	41.3	43.2	39.1
Units	47	47	48	50	46
Vacation & Sick (Nominal \$)					
Labor	1,113	1,133	1,216	1,299	1,376

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: G. Electric Regional Operations Troubleshooters
Category-Sub: 1. Electric Regional Operations Troubleshooters
Workpaper: 1ED007.000 - Electric Regional Operations Troubleshooters
Unit Measure: FTEs

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
Total	1,113	1,133	1,216	1,299	1,376
FTE	6.9	6.7	6.6	6.5	6.5
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	1,460	1,107	765	406	0
Non-Labor	213	124	82	63	0
NSE	0	0	0	0	0
Total	1,673	1,231	848	469	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	9,960	10,020	10,733	11,280	10,775
Non-Labor	1,049	1,349	1,743	2,124	1,594
NSE	0	0	0	0	0
Total	11,009	11,369	12,476	13,404	12,369
FTE	47.2	47.0	47.9	49.7	45.6
Units	47	47	48	50	46

* 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: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: G. Electric Regional Operations Troubleshooters
Category-Sub: 1. Electric Regional Operations Troubleshooters
Workpaper: 1ED007.000 - Electric Regional Operations Troubleshooters
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-300	0	-3
Non-Labor	0	0	-36	0	-0.779
NSE	0	0	0	0	0
Total	0	0	-336	0	-4
FTE	0.0	0.0	-2.5	0.0	-0.6
Units	47	47	48	50	46

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	47	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	0	0	0.0	47	
2022	0	0	0	0.0	47	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	0	0	0.0	47	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: G. Electric Regional Operations Troubleshooters
Category-Sub: 1. Electric Regional Operations Troubleshooters
Workpaper: 1ED007.000 - Electric Regional Operations Troubleshooters
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-46	-11	0	-0.5	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-10	-6	0	-0.1	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-33	-2	0	-0.1	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-10	-11	0	-0.1	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-47	-1	0	-0.5	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-23	-1	0	-0.1	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-36	-1	0	-0.3	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: G. Electric Regional Operations Troubleshooters
Category-Sub: 1. Electric Regional Operations Troubleshooters
Workpaper: 1ED007.000 - Electric Regional Operations Troubleshooters
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-23	-1	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-33	-1	0	-0.3	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-15	-1	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-20	-1	0	-0.2	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-5	-1	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	0	0	0	0.0	48	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	-300	-36	0	-2.5	48	
2024	0	0	0	0.0	50	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: G. Electric Regional Operations Troubleshooters
Category-Sub: 1. Electric Regional Operations Troubleshooters
Workpaper: 1ED007.000 - Electric Regional Operations Troubleshooters
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: 2024 Unit Adjustment						
2024 Total	0	0	0	0.0	50	
2025	0	0	0	0.1	0	CCTR Transf From 2100-0166.507
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	-0.1	0	CCTR Transf From 2100-0166.507
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-1	0	0	-0.1	0	CCTR Transf From 2100-0166.510
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	-0.1	0	CCTR Transf From 2100-0166.510
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	-0.1	0	CCTR Transf From 2100-0166.565
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	-0.1	0	CCTR Transf From 2100-0166.520
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: G. Electric Regional Operations Troubleshooters
Category-Sub: 1. Electric Regional Operations Troubleshooters
Workpaper: 1ED007.000 - Electric Regional Operations Troubleshooters
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	-1	0	0	-0.1	0	CCTR Transf From 2100-0166.520
Explanation:	Adjustment to move WMP O&M costs to align with where activity resides.					
2025	0	0	0	-0.1	0	CCTR Transf From 2100-0166.550
Explanation:	Adjustment to move WMP O&M costs to align with where activity resides.					
2025	0	0	0	0.0	46	1-Sided Adj
Explanation:	2025 Unit Adjustment					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove AB1167 costs.					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove AB1167 costs.					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove AB1167 costs.					
2025	0	-1	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove AB 1167 costs.					

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: G. Electric Regional Operations Troubleshooters
Category-Sub: 1. Electric Regional Operations Troubleshooters
Workpaper: 1ED007.000 - Electric Regional Operations Troubleshooters
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	-3	-1	0	-0.6	46	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: H. Service Order Team
Workpaper: 1ED008.000

Summary for Category: H. Service Order Team

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	2,420	2,111	2,110	2,110	2,110	2,110	2,110
Non-Labor	4,777	5,849	5,849	5,849	5,849	5,849	5,849
NSE	0	0	0	0	0	0	0
Total	7,197	7,960	7,959	7,959	7,959	7,959	7,959
FTE	24.0	21.2	21.2	21.2	21.2	21.2	21.2

Workpapers belonging to this Category:

1ED008.000 Service Order Team

Labor	2,420	2,111	2,110	2,110	2,110	2,110	2,110
Non-Labor	4,777	5,849	5,849	5,849	5,849	5,849	5,849
NSE	0	0	0	0	0	0	0
Total	7,197	7,960	7,959	7,959	7,959	7,959	7,959
FTE	24.0	21.2	21.2	21.2	21.2	21.2	21.2
Unit Measure: Orders							
Units	10,641	12,499	12,499	12,499	12,499	12,499	12,499

Note: Totals may include rounding differences.

Beginning of Workpaper
1ED008.000 - Service Order Team

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: H. Service Order Team
Category-Sub: 1. Service Order Team
Workpaper: 1ED008.000 - Service Order Team
Unit Measure: Orders

Activity Description:

The Service Order Team (SOT) is responsible for planning, coordinating, and executing customer-driven additions and modifications to commercial and residential electric distribution systems, with primary responsibility for secondary voltage service work such as panel capacity upgrades and service relocations. The team oversees adherence to standardized construction and service design practices to ensure processes remain efficient, uniform, and customer focused. The O&M expenses for the SOT include disconnect/reconnect activities associated with residential solar installations, as well as operational support for distribution construction crews during storm and outage recovery efforts . Additional O&M responsibilities include coordination of Communication Infrastructure Provider (CIP) network attachment requests on utility infrastructure, support for customer load serving upgrades related to home remodeling, participation in employee training programs, and replacement of noncapital electrical equipment.

Forecast Explanations:

Labor - 3-YR Average

The forecast method for the Service Order Team cost category utilizes a three-year historical average of recorded expenditures, applying a normalized dataset to smooth year over year volatility. For labor components, this methodology incorporates variability in workforce utilization, material cost escalation, and supply chain fluctuations to develop a representative baseline of expected operating costs.

Non-Labor - 3-YR Average

The forecast method for the Service Order Team cost category utilizes a three-year historical average of recorded expenditures, applying a normalized dataset to smooth year over year volatility. For non labor components, this methodology incorporates variability in workforce utilization, material cost escalation, and supply chain fluctuations to develop a representative baseline of expected operating costs.

NSE - 3-YR Average

N/A

Units - 3-YR Average

Service planning projects are limited in scope and duration. Most consist of one- to two-day construction activities; therefore, using the number of service order projects as the unit of measure is most appropriate.

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: H. Service Order Team
Category-Sub: 1. Service Order Team
Workpaper: 1ED008.000 - Service Order Team
Unit Measure: 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	1,138	1,264	1,515	2,287	2,420	2,111	2,110	2,110	2,110	2,110	2,110
Non-Labor	4,027	4,247	6,248	6,521	4,777	5,849	5,849	5,849	5,849	5,849	5,849
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	5,165	5,511	7,763	8,809	7,197	7,960	7,959	7,959	7,959	7,959	7,959
FTE	12.5	13.6	15.8	23.8	24.0	21.2	21.2	21.2	21.2	21.2	21.2
Units	13,462	13,227	15,532	11,324	10,641	12,499	12,499	12,499	12,499	12,499	12,499

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: H. Service Order Team
Category-Sub: 1. Service Order Team
Workpaper: 1ED008.000 - Service Order Team
Unit Measure: Orders

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,074	2,074	2,074	2,074	2,074	2,074	37	36	36	36	36	36	2,111	2,110	2,110	2,110	2,110	2,110
NLbr	5,849	5,849	5,849	5,849	5,849	5,849	0	0	0	0	0	0	5,849	5,849	5,849	5,849	5,849	5,849
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	7,923	7,923	7,923	7,923	7,923	7,923	37	36	36	36	36	36	7,960	7,959	7,959	7,959	7,959	7,959
FTE	21.2	21.2	21.2	21.2	21.2	21.2	0.0	0.0	0.0	0.0	0.0	0.0	21.2	21.2	21.2	21.2	21.2	21.2
Units	12,499	12,499	12,499	12,499	12,499	12,499	0	0	0	0	0	0	12,499	12,499	12,499	12,499	12,499	12,499

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	37	0	0	37	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	37	0	0	37	0.0	0	
2027	36	0	0	36	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	36	0	0	36	0.0	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: H. Service Order Team
Category-Sub: 1. Service Order Team
Workpaper: 1ED008.000 - Service Order Team
Unit Measure: Orders

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2028	36	0	0	36	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	36	0	0	36	0.0	0	
2029	36	0	0	36	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	36	0	0	36	0.0	0	
2030	36	0	0	36	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	36	0	0	36	0.0	0	
2031	36	0	0	36	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	36	0	0	36	0.0	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: H. Service Order Team
Category-Sub: 1. Service Order Team
Workpaper: 1ED008.000 - Service Order Team
Unit Measure: Orders

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	844	981	1,495	1,942	2,111
Non-Labor	3,373	3,994	6,241	6,509	5,018
NSE	0	0	0	0	0
Total	4,217	4,975	7,736	8,450	7,129
FTE	10.6	11.5	16.7	20.7	20.6
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-259	0	0
Non-Labor	-163	-136	-289	-181	-242
NSE	0	0	0	0	0
Total	-163	-136	-548	-181	-242
FTE	0.0	0.0	-3.0	0.0	0.0
Units	13,462	13,227	15,532	11,324	10,641
Recorded-Adjusted (Nominal \$)					
Labor	844	981	1,236	1,942	2,111
Non-Labor	3,211	3,858	5,952	6,328	4,777
NSE	0	0	0	0	0
Total	4,054	4,839	7,188	8,269	6,888
FTE	10.6	11.6	13.7	20.7	20.6
Units	13,462	13,227	15,532	11,324	10,641
Vacation & Sick (Nominal \$)					
Labor	127	143	172	263	309

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: H. Service Order Team
Category-Sub: 1. Service Order Team
Workpaper: 1ED008.000 - Service Order Team
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
Total	127	143	172	263	309
FTE	1.9	2.0	2.1	3.1	3.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	167	140	108	82	0
Non-Labor	817	389	296	194	0
NSE	0	0	0	0	0
Total	984	529	404	276	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,138	1,264	1,515	2,287	2,420
Non-Labor	4,027	4,247	6,248	6,521	4,777
NSE	0	0	0	0	0
Total	5,165	5,511	7,763	8,809	7,197
FTE	12.5	13.6	15.8	23.8	24.0
Units	13,462	13,227	15,532	11,324	10,641

* 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: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: H. Service Order Team
Category-Sub: 1. Service Order Team
Workpaper: 1ED008.000 - Service Order Team
Unit Measure: Orders

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-259	0	0
Non-Labor	-163	-136	-289	-181	-242
NSE	0	0	0	0	0
Total	-163	-136	-548	-181	-242
FTE	0.0	0.0	-3.0	0.0	0.0
Units	13,462	13,227	15,532	11,324	10,641

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-2	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2021	0	-26	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2021	0	-15	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: H. Service Order Team
Category-Sub: 1. Service Order Team
Workpaper: 1ED008.000 - Service Order Team
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-21	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2021	0	-63	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2021	0	-36	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2021	0	0	0	0.0	13,462	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	-163	0	0.0	13,462	
2022	0	-19	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2022	0	-14	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2022	0	-21	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: H. Service Order Team
Category-Sub: 1. Service Order Team
Workpaper: 1ED008.000 - Service Order Team
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: To add back special billable credits per accounting.						
2022	0	-36	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2022	0	-45	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2022	0	0	0	0.0	13,227	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	-136	0	0.0	13,227	
2023	0	-26	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2023	0	-20	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2023	0	-6	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: H. Service Order Team
Category-Sub: 1. Service Order Team
Workpaper: 1ED008.000 - Service Order Team
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	-42	0	0.0	0	1-Sided Adj
Explanation:	To add back special billable credits per accounting.					
2023	0	-50	0	0.0	0	1-Sided Adj
Explanation:	To add back special billable credits per accounting.					
2023	-21	0	0	-0.3	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-70	-36	0	-0.8	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-42	-16	0	-0.5	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-38	-15	0	-0.5	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-41	-22	0	-0.4	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: H. Service Order Team
Category-Sub: 1. Service Order Team
Workpaper: 1ED008.000 - Service Order Team
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-47	-56	0	-0.5	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	0	0	0	0.0	15,532	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	-259	-289	0	-3.0	15,532	
2024	0	-66	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2024	0	-12	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2024	0	-21	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2024	0	-34	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2024	0	-49	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: H. Service Order Team
Category-Sub: 1. Service Order Team
Workpaper: 1ED008.000 - Service Order Team
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: To add back special billable credits per accounting.						
2024	0	0	0	0.0	11,324	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024 Total	0	-181	0	0.0	11,324	
2025	0	-83	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2025	0	-15	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2025	0	-53	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2025	0	-54	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2025	0	-37	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: H. Service Order Team
Category-Sub: 1. Service Order Team
Workpaper: 1ED008.000 - Service Order Team
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	10,641	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025 Total	0	-242	0	0.0	10,641	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Workpaper: 1ED009.000

Summary for Category: I. Electric Assets and Compliance

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	1,053	1,238	1,742	2,337	2,337	2,337	2,337
Non-Labor	2,160	2,172	2,196	3,048	3,048	3,048	3,048
NSE	0	0	0	0	0	0	0
Total	3,213	3,410	3,938	5,385	5,385	5,385	5,385
FTE	7.8	10.1	15.1	20.3	20.3	20.3	20.3

Workpapers belonging to this Category:

1ED009.000 Electric Assets and Compliance Management

Labor	1,053	1,238	1,742	2,337	2,337	2,337	2,337
Non-Labor	2,160	2,172	2,196	3,048	3,048	3,048	3,048
NSE	0	0	0	0	0	0	0
Total	3,213	3,410	3,938	5,385	5,385	5,385	5,385
FTE	7.8	10.1	15.1	20.3	20.3	20.3	20.3
Unit Measure: FTEs							
Units	8	10	15	21	21	21	21

Note: Totals may include rounding differences.

Beginning of Workpaper
1ED009.000 - Electric Assets and Compliance Management

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Category-Sub 1. Electric Assets and Compliance
Workpaper: 1ED009.000 - Electric Assets and Compliance Management
Unit Measure: FTEs

Activity Description:

The Electric Assets & Compliance groups consists of three teams: Program Management, Joint Use, and Electric Distribution Inspections. The Program Management team provides centralized governance and execution oversight for SDG& E's electric distribution inspection and compliance programs. The team establishes program requirements, develops and maintains standards and procedures, supports training and qualification of inspectors, ensures inspection cycles, documentation, and records meet GO 165, GO 95, GO 128, and Wildfire Mitigation Plan requirements; oversees quality assurance and deferral processes; produces required CPUC reporting; and serves as SDG& E's liaison for audits, data requests, and regulatory inquiries related to electric distribution inspections and corrective maintenance. The Electric Distribution Inspection team implements overhead detailed and underground and overhead patrols, wood pole intrusive inspections, and risk informed drone inspection programs. They oversee the Line Inspector program and ensure inspection findings are accurately documented and routed for corrective maintenance. The Joint Use team manages and oversees all matters related to joint use and attachment related activities.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for the labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

Non-Labor - Base YR Rec

The forecast method developed for the non-labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Category-Sub: 1. Electric Assets and Compliance
Workpaper: 1ED009.000 - Electric Assets and Compliance Management
Unit Measure: FTEs

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	1,025	814	746	913	1,053	1,238	1,742	2,337	2,337	2,337	2,337
Non-Labor	2,546	1,540	2,469	2,227	2,160	2,172	2,196	3,048	3,048	3,048	3,048
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	3,572	2,355	3,215	3,139	3,213	3,410	3,938	5,385	5,385	5,385	5,385
FTE	8.2	6.4	5.9	7.1	7.8	10.1	15.1	20.3	20.3	20.3	20.3
Units	8	6	6	7	8	10	15	21	21	21	21

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Category-Sub: 1. Electric Assets and Compliance
Workpaper: 1ED009.000 - Electric Assets and Compliance Management
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,053	1,053	1,053	1,053	1,053	1,053	185	689	1,284	1,284	1,284	1,284	1,238	1,742	2,337	2,337	2,337	2,337
NLbr	2,160	2,160	2,160	2,160	2,160	2,160	12	36	888	888	888	888	2,172	2,196	3,048	3,048	3,048	3,048
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,213	3,213	3,213	3,213	3,213	3,213	197	725	2,172	2,172	2,172	2,172	3,410	3,938	5,385	5,385	5,385	5,385
FTE	7.8	7.8	7.8	7.8	7.8	7.8	2.3	7.3	12.5	12.5	12.5	12.5	10.1	15.1	20.3	20.3	20.3	20.3
Units	8	8	8	8	8	8	2	7	13	13	13	13	10	15	21	21	21	21

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	93	8	0	101	1.5	2	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 3 Inspector FTEs (60% O&M allocation; half-year)						
2026	22	0	0	22	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026	70	4	0	74	0.8	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 0.8 FTEs (80% O&M allocation)						
2026 Total	185	12	0	197	2.3	2	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Category-Sub: 1. Electric Assets and Compliance
Workpaper: 1ED009.000 - Electric Assets and Compliance Management
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	93	8	0	101	1.5	2	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 3 Inspector FTEs (60% O&M allocation; half-year)						
2027	310	15	0	325	3.0	3	1-Sided Adj
Explanation:	5 Inspector FTE backfills lost due to attrition and not in Base Year (60% O&M allocation)						
2027	186	9	0	195	2.0	2	1-Sided Adj
Explanation:	3 incremental FTE Inspectors are needed to expand and sustain the Line Inspector workforce required to fulfill GO 95/GO 165 and WMP inspection requirements. These costs cover labor to perform the inspections and onboarding (including training, tools, and vehicle support) so inspections can be performed by lower-cost resources where appropriate, freeing Qualified Electrical Workers (QEWs) for construction and maintenance work and reducing reliance on overtime or external contractors. (60% O&M allocation)						
2027	70	4	0	74	0.8	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 0.8 FTEs (80% O&M allocation)						
2027	30	0	0	30	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	689	36	0	725	7.3	7	
2028	93	8	0	101	1.5	2	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 3 Inspector FTEs (60% O&M allocation; half-year)						
2028	682	33	0	715	6.6	7	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Category-Sub: 1. Electric Assets and Compliance
Workpaper: 1ED009.000 - Electric Assets and Compliance Management
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	11 incremental FTE Inspectors are needed to expand and sustain the Line Inspector workforce required to fulfill GO 95/GO 165 and WMP inspection requirements. These costs cover labor to perform the inspections and onboarding (including training, tools, and vehicle support) so inspections can be performed by lower-cost resources where appropriate, freeing Qualified Electrical Workers (QEWs) for construction and maintenance work and reducing reliance on overtime or external contractors. (60% O&M allocation)						
2028	0	825	0	825	0.0	0	1-Sided Adj
Explanation:	Incremental Wood Pole Inspection expenses in Non-HFTD territories are needed to meet the required intrusive inspection cycle and address year-to-year workload variability driven by the rotating, territory-based schedule. These inspections involve specialized invasive work (excavation/boring/measurements and chemical treatments) performed by qualified contractors and are necessary to identify internal degradation, reduce pole failure risk, and extend asset life of wood poles, enhancing safety and reliability. (normalized costs over GRC cycle, expected incremental spend per year is 2028 - \$350,000; 2029 - \$125,000; 2030 - \$325,000; 2031 - \$2,500,000)						
2028	310	15	0	325	3.0	3	1-Sided Adj
Explanation:	5 Inspector FTE backfills lost due to attrition and not in Base Year (60% O&M allocation)						
2028	89	3	0	92	0.6	1	1-Sided Adj
Explanation:	1 Incremental Non-Union Supervisor FTE support is needed to safely scale the Line Inspector program, maintain quality and consistency of inspection results, and ensure compliance documentation is complete and timely. As staffing increase, additional supervision supports field coaching, work prioritization, QA/QC, and coordination with operations to convert findings into actionable work orders within required timeframes. (60% O&M allocation)						
2028	70	4	0	74	0.8	0	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 0.8 FTEs (80% O&M allocation)						
2028	40	0	0	40	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Category-Sub: 1. Electric Assets and Compliance
Workpaper: 1ED009.000 - Electric Assets and Compliance Management
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	1,284	888	0	2,172	12.5	13	
2029	93	8	0	101	1.5	2	1-Sided Adj
Explanation: Labor true up adjustment for vacancies in base year for 3 Inspector FTEs (60% O&M allocation; half-year)							
2029	682	33	0	715	6.6	7	1-Sided Adj
Explanation: 11 incremental FTE Inspectors are needed to expand and sustain the Line Inspector workforce required to fulfill GO 95/GO 165 and WMP inspection requirements. These costs cover labor to perform the inspections and onboarding (including training, tools, and vehicle support) so inspections can be performed by lower-cost resources where appropriate, freeing Qualified Electrical Workers (QEWs) for construction and maintenance work and reducing reliance on overtime or external contractors. (60% O&M allocation)							
2029	0	825	0	825	0.0	0	1-Sided Adj
Explanation: Incremental Wood Pole Inspection expenses in Non-HFTD territories are needed to meet the required intrusive inspection cycle and address year-to-year workload variability driven by the rotating, territory-based schedule. These inspections involve specialized invasive work (excavation/boring/measurements and chemical treatments) performed by qualified contractors and are necessary to identify internal degradation, reduce pole failure risk, and extend asset life of wood poles, enhancing safety and reliability. (normalized costs over GRC cycle, expected incremental spend per year is 2028 - \$350,000; 2029 - \$125,000; 2030 - \$325,000; 2031 - \$2,500,000)							
2029	70	4	0	74	0.8	1	1-Sided Adj
Explanation: Labor true up adjustment for vacancies in base year for 0.8 FTEs (80% O&M allocation)							
2029	310	15	0	325	3.0	3	1-Sided Adj
Explanation: 5 Inspector FTE backfills lost due to attrition and not in Base Year (60% O&M allocation)							

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Category-Sub: 1. Electric Assets and Compliance
Workpaper: 1ED009.000 - Electric Assets and Compliance Management
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	89	3	0	92	0.6	0	1-Sided Adj
Explanation:	1 Incremental Non-Union Supervisor FTE support is needed to safely scale the Line Inspector program, maintain quality and consistency of inspection results, and ensure compliance documentation is complete and timely. As staffing increase, additional supervision supports field coaching, work prioritization, QA/QC, and coordination with operations to convert findings into actionable work orders within required timeframes. (60% O&M allocation)						
2029	40	0	0	40	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	1,284	888	0	2,172	12.5	13	
2030	93	8	0	101	1.5	2	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 3 Inspector FTEs (60% O&M allocation; half-year)						
2030	682	33	0	715	6.6	7	1-Sided Adj
Explanation:	11 incremental FTE Inspectors are needed to expand and sustain the Line Inspector workforce required to fulfill GO 95/GO 165 and WMP inspection requirements. These costs cover labor to perform the inspections and onboarding (including training, tools, and vehicle support) so inspections can be performed by lower-cost resources where appropriate, freeing Qualified Electrical Workers (QEWs) for construction and maintenance work and reducing reliance on overtime or external contractors. (60% O&M allocation)						
2030	0	825	0	825	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Category-Sub: 1. Electric Assets and Compliance
Workpaper: 1ED009.000 - Electric Assets and Compliance Management
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Incremental Wood Pole Inspection expenses in Non-HFTD territories are needed to meet the required intrusive inspection cycle and address year-to-year workload variability driven by the rotating, territory-based schedule. These inspections involve specialized invasive work (excavation/boring/measurements and chemical treatments) performed by qualified contractors and are necessary to identify internal degradation, reduce pole failure risk, and extend asset life of wood poles, enhancing safety and reliability. (normalized costs over GRC cycle, expected incremental spend per year is 2028 - \$350,000; 2029 - \$125,000; 2030 - \$325,000; 2031 - \$2,500,000)						
2030	70	4	0	74	0.8	1	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 0.8 FTEs (80% O&M allocation)						
2030	89	3	0	92	0.6	0	1-Sided Adj
Explanation:	1 Incremental Non-Union Supervisor FTE support is needed to safely scale the Line Inspector program, maintain quality and consistency of inspection results, and ensure compliance documentation is complete and timely. As staffing increase, additional supervision supports field coaching, work prioritization, QA/QC, and coordination with operations to convert findings into actionable work orders within required timeframes. (60% O&M allocation)						
2030	310	15	0	325	3.0	3	1-Sided Adj
Explanation:	5 Inspector FTE backfills lost due to attrition and not in Base Year (60% O&M allocation)						
2030	40	0	0	40	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	1,284	888	0	2,172	12.5	13	
2031	93	8	0	101	1.5	2	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 3 Inspector FTEs (60% O&M allocation; half-year)						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Category-Sub: 1. Electric Assets and Compliance
Workpaper: 1ED009.000 - Electric Assets and Compliance Management
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	682	33	0	715	6.6	7	1-Sided Adj
Explanation:	11 incremental FTE Inspectors are needed to expand and sustain the Line Inspector workforce required to fulfill GO 95/GO 165 and WMP inspection requirements. These costs cover labor to perform the inspections and onboarding (including training, tools, and vehicle support) so inspections can be performed by lower-cost resources where appropriate, freeing Qualified Electrical Workers (QEWs) for construction and maintenance work and reducing reliance on overtime or external contractors. (60% O&M allocation)						
2031	0	825	0	825	0.0	0	1-Sided Adj
Explanation:	Incremental Wood Pole Inspection expenses in Non-HFTD territories are needed to meet the required intrusive inspection cycle and address year-to-year workload variability driven by the rotating, territory-based schedule. These inspections involve specialized invasive work (excavation/boring/measurements and chemical treatments) performed by qualified contractors and are necessary to identify internal degradation, reduce pole failure risk, and extend asset life of wood poles, enhancing safety and reliability. (normalized costs over GRC cycle, expected incremental spend per year is 2028 - \$350,000; 2029 - \$125,000; 2030 - \$325,000; 2031 - \$2,500,000)						
2031	70	4	0	74	0.8	1	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 0.8 FTEs (80% O&M allocation)						
2031	89	3	0	92	0.6	0	1-Sided Adj
Explanation:	1 Incremental Non-Union Supervisor FTE support is needed to safely scale the Line Inspector program, maintain quality and consistency of inspection results, and ensure compliance documentation is complete and timely. As staffing increase, additional supervision supports field coaching, work prioritization, QA/QC, and coordination with operations to convert findings into actionable work orders within required timeframes. (60% O&M allocation)						
2031	310	15	0	325	3.0	3	1-Sided Adj
Explanation:	5 Inspector FTE backfills lost due to attrition and not in Base Year (60% O&M allocation)						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Category-Sub: 1. Electric Assets and Compliance
Workpaper: 1ED009.000 - Electric Assets and Compliance Management
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	40	0	0	40	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	1,284	888	0	2,172	12.5	13	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Category-Sub: 1. Electric Assets and Compliance
Workpaper: 1ED009.000 - Electric Assets and Compliance Management
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	761	632	646	775	918
Non-Labor	2,186	3,286	2,745	3,278	2,486
NSE	0	0	0	0	0
Total	2,947	3,919	3,391	4,052	3,404
FTE	7.0	5.5	5.3	6.2	6.7
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-37	0	0
Non-Labor	-156	-1,887	-393	-1,117	-326
NSE	0	0	0	0	0
Total	-156	-1,887	-430	-1,117	-326
FTE	0.0	0.0	-0.3	0.0	0.0
Units	8	6	6	7	8
Recorded-Adjusted (Nominal \$)					
Labor	761	632	609	775	918
Non-Labor	2,030	1,399	2,352	2,161	2,160
NSE	0	0	0	0	0
Total	2,790	2,031	2,961	2,935	3,078
FTE	7.0	5.5	5.0	6.2	6.7
Units	8	6	6	7	8
Vacation & Sick (Nominal \$)					
Labor	115	92	85	105	134

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Category-Sub: 1. Electric Assets and Compliance
Workpaper: 1ED009.000 - Electric Assets and Compliance Management
Unit Measure: FTEs

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
Total	115	92	85	105	134
FTE	1.2	0.9	0.9	0.9	1.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	150	90	53	33	0
Non-Labor	516	141	117	66	0
NSE	0	0	0	0	0
Total	667	231	170	99	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,025	814	746	913	1,053
Non-Labor	2,546	1,540	2,469	2,227	2,160
NSE	0	0	0	0	0
Total	3,572	2,355	3,215	3,139	3,213
FTE	8.2	6.4	5.9	7.1	7.8
Units	8	6	6	7	8

* 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: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Category-Sub: 1. Electric Assets and Compliance
Workpaper: 1ED009.000 - Electric Assets and Compliance Management
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-37	0	0
Non-Labor	-156	-1,887	-393	-1,117	-326
NSE	0	0	0	0	0
Total	-156	-1,887	-430	-1,117	-326
FTE	0.0	0.0	-0.3	0.0	0.0
Units	8	6	6	7	8

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-156	0	0.0	0	CCTR Transf To 2100-3323.000
Explanation: Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.						
2021	0	0	0	0.0	8	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	-156	0	0.0	8	
2022	0	-1,731	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Category-Sub: 1. Electric Assets and Compliance
Workpaper: 1ED009.000 - Electric Assets and Compliance Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: To add back special billable credits per accounting.						
2022	0	-156	0	0.0	0	CCTR Transf To 2100-3323.000
Explanation: Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.						
2022	0	0	0	0.0	6	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	-1,887	0	0.0	6	
2023	-20	0	0	-0.2	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-17	-41	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	0	-339	0	0.0	0	CCTR Transf To 2100-3323.000
Explanation: Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.						
2023	0	0	0	0.0	6	1-Sided Adj
Explanation: 2023 Unit Adjustment						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Category-Sub: 1. Electric Assets and Compliance
Workpaper: 1ED009.000 - Electric Assets and Compliance Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	-13	0	0.0	0	CCTR Transf To 2100-3323.000
Explanation: Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.						
2023 Total	-37	-393	0	-0.3	6	
2024	0	-814	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2024	0	0	0	0.0	7	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024	0	-284	0	0.0	0	CCTR Transf To 2100-3323.000
Explanation: Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.						
2024	0	-19	0	0.0	0	CCTR Transf To 2100-3323.000
Explanation: Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.						
2024 Total	0	-1,117	0	0.0	7	
2025	0	-325	0	0.0	0	CCTR Transf To 2100-3323.000
Explanation: Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: I. Electric Assets and Compliance
Category-Sub: 1. Electric Assets and Compliance
Workpaper: 1ED009.000 - Electric Assets and Compliance Management
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	8	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025 Total	0	-326	0	0.0	8	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: J. Electric T&D: Operations Services
Workpaper: 1ED010.000

Summary for Category: J. Electric T&D: Operations Services

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		2,606	2,793	2,893	2,892	2,892	2,892	2,892
Non-Labor		1,153	1,159	1,163	1,163	1,163	1,163	1,163
NSE		0	0	0	0	0	0	0
Total		3,759	3,952	4,056	4,055	4,055	4,055	4,055
FTE		16.5	17.7	18.5	18.5	18.5	18.5	18.5

Workpapers belonging to this Category:

1ED010.000 Electric Transmission & Distribution: Operations Services

Labor	2,606	2,793	2,893	2,892	2,892	2,892	2,892
Non-Labor	1,153	1,159	1,163	1,163	1,163	1,163	1,163
NSE	0	0	0	0	0	0	0
Total	3,759	3,952	4,056	4,055	4,055	4,055	4,055
FTE	16.5	17.7	18.5	18.5	18.5	18.5	18.5
Unit Measure: FTEs							
Units	17	18	19	19	19	19	19

Note: Totals may include rounding differences.

Beginning of Workpaper

1ED010.000 - Electric Transmission & Distribution: Operations Services

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: J. Electric T&D: Operations Services
Category-Sub: 1. Electric T&D: Operations Services
Workpaper: 1ED010.000 - Electric Transmission & Distribution: Operations Services
Unit Measure: FTEs

Activity Description:

Electric Transmission and Distribution: Operations Services (ET&D: Operations Services) performs a variety of support functions centered around Safety and Service. The group is responsible for the maintenance, repair, fabrication, and acquisition of new tooling to support various other groups performing work on the electric distribution system. ET&D Operations Services conducts salvage work on line equipment removed from service, and also operates a high-voltage test station to perform tests and confirm the condition of electric distribution equipment and tools. The group inventories, inspects, and tests rubber goods and live line tools used for worker protection by multiple groups working on the electric distribution system. Additionally, the workgroup supports material management for substation and transmission projects, including tracking material from order to closeout, visibility and delivery of materials, and reconciliation of excess materials. The Voluntary Protection Program team ensures that ET&D Operations Services and ET&D Substation C&O are aligned with the California Voluntary Protection Program (Cal/VPP), which promotes exemplary safety and health programs to prevent and control occupational hazards.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for the labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

Non-Labor - Base YR Rec

The forecast method developed for the non-labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: J. Electric T&D: Operations Services
Category-Sub: 1. Electric T&D: Operations Services
Workpaper: 1ED010.000 - Electric Transmission & Distribution: Operations Services
Unit Measure: FTEs

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	2,141	2,486	2,962	2,808	2,606	2,793	2,893	2,892	2,892	2,892	2,892
Non-Labor	513	590	5,196	1,680	1,153	1,159	1,163	1,163	1,163	1,163	1,163
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	2,654	3,076	8,158	4,489	3,760	3,952	4,056	4,055	4,055	4,055	4,055
FTE	14.7	17.4	20.5	19.1	16.5	17.7	18.5	18.5	18.5	18.5	18.5
Units	15	18	20	19	17	18	19	19	19	19	19

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: J. Electric T&D: Operations Services
Category-Sub: 1. Electric T&D: Operations Services
Workpaper: 1ED010.000 - Electric Transmission & Distribution: Operations Services
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,606	2,606	2,606	2,606	2,606	2,606	187	287	286	286	286	286	2,793	2,893	2,892	2,892	2,892	2,892
NLbr	1,153	1,153	1,153	1,153	1,153	1,153	6	10	10	10	10	10	1,159	1,163	1,163	1,163	1,163	1,163
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,759	3,759	3,759	3,759	3,759	3,759	193	297	296	296	296	296	3,952	4,056	4,055	4,055	4,055	4,055
FTE	16.5	16.5	16.5	16.5	16.5	16.5	1.2	2.0	2.0	2.0	2.0	2.0	17.7	18.5	18.5	18.5	18.5	18.5
Units	17	17	17	17	17	17	1	2	2	2	2	2	18	19	19	19	19	19

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	138	6	0	144	1.2	1	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 1 Shop Assistant and 1 Shop/PET Lab Electrician. (100% O&M allocation)						
2026	49	0	0	49	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	187	6	0	193	1.2	1	
2027	237	10	0	247	2.0	2	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 1 Shop Assistant and 1 Shop/PET Lab Electrician. (100% O&M allocation)						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: J. Electric T&D: Operations Services
Category-Sub: 1. Electric T&D: Operations Services
Workpaper: 1ED010.000 - Electric Transmission & Distribution: Operations Services
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	50	0	0	50	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	287	10	0	297	2.0	2	
2028	237	10	0	247	2.0	2	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 1 Shop Assistant and 1 Shop/PET Lab Electrician. (100% O&M allocation)						
2028	49	0	0	49	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	286	10	0	296	2.0	2	
2029	237	10	0	247	2.0	2	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 1 Shop Assistant and 1 Shop/PET Lab Electrician. (100% O&M allocation)						
2029	49	0	0	49	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	286	10	0	296	2.0	2	
2030	237	10	0	247	2.0	2	1-Sided Adj
Explanation:	Labor true up adjustment for vacancies in base year for 1 Shop Assistant and 1 Shop/PET Lab Electrician. (100% O&M allocation)						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: J. Electric T&D: Operations Services
Category-Sub: 1. Electric T&D: Operations Services
Workpaper: 1ED010.000 - Electric Transmission & Distribution: Operations Services
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	49	0	0	49	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	286	10	0	296	2.0	2	
2031	237	10	0	247	2.0	2	1-Sided Adj
Explanation: Labor true up adjustment for vacancies in base year for 1 Shop Assistant and 1 Shop/PET Lab Electrician. (100% O&M allocation)							
2031	49	0	0	49	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	286	10	0	296	2.0	2	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: J. Electric T&D: Operations Services
Category-Sub: 1. Electric T&D: Operations Services
Workpaper: 1ED010.000 - Electric Transmission & Distribution: Operations Services
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,588	1,930	2,438	2,384	2,274
Non-Labor	409	536	5,512	1,631	1,154
NSE	0	0	0	0	0
Total	1,997	2,466	7,950	4,014	3,427
FTE	12.5	15.0	17.9	16.6	14.2
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-22	0	0
Non-Labor	0	0	-562	0	0
NSE	0	0	0	0	0
Total	0	0	-585	0	0
FTE	0.0	0.0	-0.3	0.0	0.0
Units	15	18	20	19	17
Recorded-Adjusted (Nominal \$)					
Labor	1,588	1,930	2,415	2,384	2,274
Non-Labor	409	536	4,950	1,631	1,153
NSE	0	0	0	0	0
Total	1,997	2,466	7,365	4,014	3,427
FTE	12.5	14.9	17.7	16.6	14.2
Units	15	18	20	19	17
Vacation & Sick (Nominal \$)					
Labor	239	281	336	323	333

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: J. Electric T&D: Operations Services
Category-Sub: 1. Electric T&D: Operations Services
Workpaper: 1ED010.000 - Electric Transmission & Distribution: Operations Services
Unit Measure: FTEs

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
Total	239	281	336	323	333
FTE	2.2	2.5	2.8	2.5	2.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	314	275	211	101	0
Non-Labor	104	54	246	50	0
NSE	0	0	0	0	0
Total	418	329	457	151	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,141	2,486	2,962	2,808	2,606
Non-Labor	513	590	5,196	1,680	1,153
NSE	0	0	0	0	0
Total	2,654	3,076	8,158	4,489	3,760
FTE	14.7	17.4	20.5	19.1	16.5
Units	15	18	20	19	17

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: J. Electric T&D: Operations Services
Category-Sub: 1. Electric T&D: Operations Services
Workpaper: 1ED010.000 - Electric Transmission & Distribution: Operations Services
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-22	0	0
Non-Labor	0	0	-562	0	-0.086
NSE	0	0	0	0	0
Total	0	0	-585	0	-0.086
FTE	0.0	0.0	-0.3	0.0	0.0
Units	15	18	20	19	17

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	15	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	0	0	0.0	15	
2022	0	0	0	0.0	18	1-Sided Adj
Explanation: 2022 Forecast Adjustment						
2022 Total	0	0	0	0.0	18	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: J. Electric T&D: Operations Services
Category-Sub: 1. Electric T&D: Operations Services
Workpaper: 1ED010.000 - Electric Transmission & Distribution: Operations Services
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-5	-2	0	-0.1	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-17	-560	0	-0.2	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	0	0	0	0.0	20	1-Sided Adj
Explanation:	2023 Forecast Adjustment					
2023 Total	-22	-562	0	-0.3	20	
2024	0	0	0	0.0	19	1-Sided Adj
Explanation:	2024 Forecast Adjustment					
2024 Total	0	0	0	0.0	19	
2025	0	0	0	0.0	17	1-Sided Adj
Explanation:	2025 Unit Adjustment					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove AB1167 costs.					

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: J. Electric T&D: Operations Services
Category-Sub: 1. Electric T&D: Operations Services
Workpaper: 1ED010.000 - Electric Transmission & Distribution: Operations Services
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	0	0	0	0.0	17	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: K. Substation Construction & Operations
Workpaper: 1ED011.000

Summary for Category: K. Substation Construction & Operations

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		7,518	8,199	8,195	8,193	8,193	8,193	8,193
Non-Labor		4,730	4,867	4,867	4,867	4,867	4,867	4,867
NSE		0	0	0	0	0	0	0
Total		12,248	13,066	13,062	13,060	13,060	13,060	13,060
FTE		49.9	51.9	51.9	51.9	51.9	51.9	51.9

Workpapers belonging to this Category:

1ED011.000 Electric Transmission & Distribution: Substation Construction & Operations

Labor	7,518	8,199	8,195	8,193	8,193	8,193	8,193
Non-Labor	4,730	4,867	4,867	4,867	4,867	4,867	4,867
NSE	0	0	0	0	0	0	0
Total	12,248	13,066	13,062	13,060	13,060	13,060	13,060
FTE	49.9	51.9	51.9	51.9	51.9	51.9	51.9
Unit Measure: FTEs							
Units	50	52	52	52	52	52	52

Note: Totals may include rounding differences.

Beginning of Workpaper

1ED011.000 - Electric Transmission & Distribution: Substation Construction & Operations

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: K. Substation Construction & Operations
Category-Sub 1. Substation Construction & Operations
Workpaper: 1ED011.000 - Electric Transmission & Distribution: Substation Construction & Operations
Unit Measure: FTEs

Activity Description:

Substation C&O and associated support organizations are responsible for the installation, troubleshooting, inspection, and maintenance of equipment within the approximately 130 distribution substations on the SDG&E system. Substation equipment maintained includes approximately 300 distribution power transformers and their associated load tap changers or voltage regulators, and approximately 1,670 circuit breakers including oil, air, and vacuum classifications, and their associated line and bus disconnect switches. It also includes inspection and maintenance for all other substation support equipment including batteries, buses, support structures, capacitor banks, reactors, grounding systems, fire suppression systems, and perimeter fences and gates, and maintenance of protective relays and control systems installed in both substations and electric distribution field devices. The organization performs routine preventive maintenance at fixed time-based intervals to maintain reliable operation of protective relays and relay controls. They also perform timely corrective maintenance, which is troubleshooting and repairing systems that alarm or fail to function properly, to enable 24/7 operation of these devices.

Forecast Explanations:

Labor - 3-YR Average

The labor costs in this workpaper utilize a 3-Year average forecast methodology. Distribution substation maintenance activities with associated labor charges are determined by time-based cycles, with the amount of scheduled maintenance therefore varying from year to year. In addition, the amount of unscheduled maintenance, including that which results from the substation inspection program, is also variable year to year. A 3-year average of historical costs smooths out the variability of these maintenance activities and provides a good forecast of the typical annual maintenance costs.

Non-Labor - 3-YR Average

The non-labor costs in this workpaper utilize a 3-Year average forecast methodology. Distribution substation maintenance activities with associated non-labor charges are determined by time-based cycles, with the amount of scheduled maintenance therefore varying from year to year. In addition, the amount of unscheduled maintenance, including that which results from the substation inspection program, is also variable year to year. A 3-year average of historical costs smooths out the variability of these maintenance activities and provides a good forecast of the typical annual maintenance costs.

NSE - 3-YR Average

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: K. Substation Construction & Operations
Category-Sub: 1. Substation Construction & Operations
Workpaper: 1ED011.000 - Electric Transmission & Distribution: Substation Construction & Operations
Unit Measure: FTEs

N/A

Units - 3-YR Average

Work units for this workpaper are the number of inspections and repairs (RAMP). Work units for Non-RAMP is number of FTEs. Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

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	7,966	10,145	8,663	7,981	7,518	8,199	8,195	8,193	8,193	8,193	8,193
Non-Labor	4,157	5,500	5,097	4,774	4,730	4,867	4,867	4,867	4,867	4,867	4,867
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	12,124	15,644	13,760	12,755	12,248	13,066	13,062	13,060	13,060	13,060	13,060
FTE	49.2	60.3	54.2	51.7	49.9	51.9	51.9	51.9	51.9	51.9	51.9
Units	49	60	54	52	50	52	52	52	52	52	52

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: K. Substation Construction & Operations
Category-Sub: 1. Substation Construction & Operations
Workpaper: 1ED011.000 - Electric Transmission & Distribution: Substation Construction & Operations
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	8,054	8,054	8,054	8,054	8,054	8,054	145	141	139	139	139	139	8,199	8,195	8,193	8,193	8,193	8,193
NLbr	4,867	4,867	4,867	4,867	4,867	4,867	0	0	0	0	0	0	4,867	4,867	4,867	4,867	4,867	4,867
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	12,921	12,921	12,921	12,921	12,921	12,921	145	141	139	139	139	139	13,066	13,062	13,060	13,060	13,060	13,060
FTE	51.9	51.9	51.9	51.9	51.9	51.9	0.0	0.0	0.0	0.0	0.0	0.0	51.9	51.9	51.9	51.9	51.9	51.9
Units	52	52	52	52	52	52	0	0	0	0	0	0	52	52	52	52	52	52

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	145	0	0	145	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	145	0	0	145	0.0	0	
2027	141	0	0	141	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	141	0	0	141	0.0	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: K. Substation Construction & Operations
Category-Sub: 1. Substation Construction & Operations
Workpaper: 1ED011.000 - Electric Transmission & Distribution: Substation Construction & Operations
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2028	139	0	0	139	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	139	0	0	139	0.0	0	
2029	139	0	0	139	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	139	0	0	139	0.0	0	
2030	139	0	0	139	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	139	0	0	139	0.0	0	
2031	139	0	0	139	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	139	0	0	139	0.0	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: K. Substation Construction & Operations
Category-Sub: 1. Substation Construction & Operations
Workpaper: 1ED011.000 - Electric Transmission & Distribution: Substation Construction & Operations
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	5,844	7,796	7,013	6,671	6,475
Non-Labor	3,314	4,996	4,861	6,286	4,754
NSE	0	0	0	0	0
Total	9,158	12,792	11,874	12,957	11,228
FTE	41.5	51.2	46.9	44.3	42.7
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	65	80	51	103	83
Non-Labor	0	0	-5	-1,654	-23
NSE	0	0	0	0	0
Total	65	80	46	-1,550	60
FTE	0.5	0.5	0.0	0.6	0.1
Units	49	60	54	52	50
Recorded-Adjusted (Nominal \$)					
Labor	5,909	7,876	7,064	6,774	6,558
Non-Labor	3,314	4,996	4,856	4,632	4,730
NSE	0	0	0	0	0
Total	9,223	12,872	11,920	11,406	11,288
FTE	42.0	51.7	46.8	44.8	42.8
Units	49	60	54	52	50
Vacation & Sick (Nominal \$)					
Labor	890	1,148	981	919	960

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: K. Substation Construction & Operations
Category-Sub: 1. Substation Construction & Operations
Workpaper: 1ED011.000 - Electric Transmission & Distribution: Substation Construction & Operations
Unit Measure: FTEs

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
Total	890	1,148	981	919	960
FTE	7.2	8.6	7.4	6.9	7.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	1,168	1,121	618	287	0
Non-Labor	843	504	241	142	0
NSE	0	0	0	0	0
Total	2,011	1,625	859	429	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	7,966	10,145	8,663	7,981	7,518
Non-Labor	4,157	5,500	5,097	4,774	4,730
NSE	0	0	0	0	0
Total	12,124	15,644	13,760	12,755	12,248
FTE	49.2	60.3	54.2	51.7	49.9
Units	49	60	54	52	50

* 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: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: K. Substation Construction & Operations
Category-Sub: 1. Substation Construction & Operations
Workpaper: 1ED011.000 - Electric Transmission & Distribution: Substation Construction & Operations
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	65	80	51	103	83
Non-Labor	0	0	-5	-1,654	-23
NSE	0	0	0	0	0
Total	65	80	46	-1,550	60
FTE	0.5	0.5	0.0	0.6	0.1
Units	49	60	54	52	50

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	49	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021	65	0	0	0.5	0	CCTR Transf From 2100-0237.000
Explanation: Adjustment to move Maintenance and Inspection costs in workpaper 1ED005 to workpaper 1ED 011 to align with where activity resides.						
2021 Total	65	0	0	0.5	49	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: K. Substation Construction & Operations
Category-Sub: 1. Substation Construction & Operations
Workpaper: 1ED011.000 - Electric Transmission & Distribution: Substation Construction & Operations
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	0	0	0.0	60	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022	80	0	0	0.5	0	CCTR Transf From 2100-0237.000
Explanation: Adjustment to move Maintenance and Inspection costs in workpaper 1ED005 to workpaper 1ED 011 to align with where activity resides.						
2022 Total	80	0	0	0.5	60	
2023	-4	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	0	-5	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-1	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-27	0	0	-0.2	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: K. Substation Construction & Operations
Category-Sub: 1. Substation Construction & Operations
Workpaper: 1ED011.000 - Electric Transmission & Distribution: Substation Construction & Operations
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-7	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	0	0	0	0.0	54	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023	82	0	0	0.5	0	CCTR Transf From 2100-0237.000
Explanation: Adjustment to move Maintenance and Inspection costs in workpaper 1ED005 to workpaper 1ED 011 to align with where activity resides.						
2023	8	0	0	0.0	0	CCTR Transf From 2100-0236.000
Explanation: Adjustment to move Maintenance and Inspection costs in workpaper 1ED005 to workpaper 1ED 011 to align with where activity resides.						
2023 Total	51	-5	0	0.0	54	
2024	0	-1,648	0	0.0	0	1-Sided Adj
Explanation: Adjustment to exclude contract expenses that are no longer incurred.						
2024	0	0	0	0.0	52	1-Sided Adj
Explanation: 2024 Unit Adjustment						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: K. Substation Construction & Operations
Category-Sub: 1. Substation Construction & Operations
Workpaper: 1ED011.000 - Electric Transmission & Distribution: Substation Construction & Operations
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	-5	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove FERC Electric Transformer Equipment Program dues on IO FC9302002100.						
2024	103	0	0	0.6	0	CCTR Transf From 2100-0237.000
Explanation: Adjustment to move Maintenance and Inspection costs in workpaper 1ED005 to workpaper 1ED 011 to align with where activity resides.						
2024 Total	103	-1,654	0	0.6	52	
2025	-4	-17	0	-0.1	0	CCTR Transf From 2100-0166.502
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	-0.1	0	CCTR Transf From 2100-0166.507
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	-0.1	0	CCTR Transf From 2100-0166.520
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	-1	0	0	-0.1	0	CCTR Transf From 2100-0166.550
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: K. Substation Construction & Operations
Category-Sub: 1. Substation Construction & Operations
Workpaper: 1ED011.000 - Electric Transmission & Distribution: Substation Construction & Operations
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	-6	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove FERC Electric Transformer Equipment Program dues on IO FC9302002100.						
2025	0	0	0	0.0	50	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025	89	0	0	0.5	0	CCTR Transf From 2100-0237.000
Explanation: Adjustment to move Maintenance and Inspection costs in workpaper 1ED005 to workpaper 1ED 011 to align with where activity resides.						
2025 Total	83	-23	0	0.1	50	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: L. Portfolio & Project Management
Workpaper: 1ED012.000

Summary for Category: L. Portfolio & Project Management

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		77	78	78	78	78	78	78
Non-Labor		504	504	504	504	504	504	504
NSE		0	0	0	0	0	0	0
Total		581	582	582	582	582	582	582
FTE		0.9	0.9	0.9	0.9	0.9	0.9	0.9

Workpapers belonging to this Category:

1ED012.000 Portfolio and Project Management

Labor	77	78	78	78	78	78	78
Non-Labor	504	504	504	504	504	504	504
NSE	0	0	0	0	0	0	0
Total	581	582	582	582	582	582	582
FTE	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
1ED012.000 - Portfolio and Project Management

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: L. Portfolio & Project Management
Category-Sub: 1. Portfolio & Project Management
Workpaper: 1ED012.000 - Portfolio and Project Management
Unit Measure: No feasible units

Activity Description:

Portfolio & Project Management is responsible for project management, document control, project scheduling, quality assurance, and quality control for transmission, distribution, substation, energy storage, system hardening, and system interconnection projects. This group manages projects from preliminary design through energization, ensuring consistent project management responsibility throughout the life of the project. QA/QC support is provided to ensure that all work is built to SDG&E Design and Safety Standards and is in accordance with GO 95 and GO 128 design and construction specifications.

Business Solutions is responsible for understanding the technology needs across the Electric Engineering and Construction (EE&C) organization, scoping, documenting, and collaborating with IT to execute various technology platforms. This team also maintains several EE&C specific software applications to ensure effective and consistent project and program management. Portfolio & Project Management supports multiple groups with the process improvement and support including QA/QC, resource forecasting, business solutions, portfolio management, and project management.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for the labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

Non-Labor - Base YR Rec

The forecast method developed for the non-labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

NSE - Base YR Rec

N/A

Units - Base YR Rec

No feasible unit

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: L. Portfolio & Project Management
Category-Sub: 1. Portfolio & Project Management
Workpaper: 1ED012.000 - Portfolio and Project Management
Unit Measure: No feasible units

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	35	60	17	39	77	78	78	78	78	78	78
Non-Labor	353	351	377	324	504	504	504	504	504	504	504
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	388	411	394	363	580	582	582	582	582	582	582
FTE	0.2	0.1	0.1	0.3	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: L. Portfolio & Project Management
Category-Sub: 1. Portfolio & Project Management
Workpaper: 1ED012.000 - Portfolio and Project Management
Unit Measure: No feasible units

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	77	77	77	77	77	77	1	1	1	1	1	1	78	78	78	78	78	78
NLbr	504	504	504	504	504	504	0	0	0	0	0	0	504	504	504	504	504	504
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	581	581	581	581	581	581	1	1	1	1	1	1	582	582	582	582	582	582
FTE	0.9	0.9	0.9	0.9	0.9	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9	0.9	0.9	0.9	0.9	0.9
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	1	0	0	1	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	1	0	0	1	0.0	0	
2027	1	0	0	1	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	1	0	0	1	0.0	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: L. Portfolio & Project Management
Category-Sub: 1. Portfolio & Project Management
Workpaper: 1ED012.000 - Portfolio and Project Management
Unit Measure: No feasible units

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

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: L. Portfolio & Project Management
Category-Sub: 1. Portfolio & Project Management
Workpaper: 1ED012.000 - Portfolio and Project Management
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	26	47	269	33	70
Non-Labor	282	319	1,190	314	542
NSE	0	0	0	0	0
Total	307	366	1,459	347	611
FTE	0.3	0.2	1.9	0.3	0.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-255	0	-3
Non-Labor	0	0	-831	0	-38
NSE	0	0	0	0	0
Total	0	0	-1,086	0	-41
FTE	0.0	0.0	-1.9	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	26	47	14	33	67
Non-Labor	282	319	359	314	504
NSE	0	0	0	0	0
Total	307	366	373	347	570
FTE	0.2	0.1	0.0	0.3	0.8
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	4	7	2	4	10

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: L. Portfolio & Project Management
Category-Sub: 1. Portfolio & Project Management
Workpaper: 1ED012.000 - Portfolio and Project Management
Unit Measure: No feasible units

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
Total	4	7	2	4	10
FTE	0.0	0.0	0.1	0.0	0.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	5	7	1	1	0
Non-Labor	72	32	18	10	0
NSE	0	0	0	0	0
Total	77	39	19	11	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	35	60	17	39	77
Non-Labor	353	351	377	324	504
NSE	0	0	0	0	0
Total	388	411	394	363	580
FTE	0.2	0.1	0.1	0.3	0.9
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: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: L. Portfolio & Project Management
Category-Sub: 1. Portfolio & Project Management
Workpaper: 1ED012.000 - Portfolio and Project Management
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-255	0	-3
Non-Labor	0	0	-831	0	-38
NSE	0	0	0	0	0
Total	0	0	-1,086	0	-41
FTE	0.0	0.0	-1.9	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
2021	0	0	0	0.0	0	1-Sided Adj
Explanation:	2021 Unit Adjustment					
2021	0	0	0	0.0	0	1-Sided Adj
Explanation:	2021 Unit Adjustment					
2021	0	0	0	0.0	0	1-Sided Adj
Explanation:	Unit Adjustment					

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: L. Portfolio & Project Management
Category-Sub: 1. Portfolio & Project Management
Workpaper: 1ED012.000 - Portfolio and Project Management
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	0	0	0.0	0	
2022 Total	0	0	0	0.0	0	
2023	-5	-108	0	-0.1	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-98	-291	0	-0.6	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-25	-2	0	-0.2	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-34	-245	0	-0.3	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-93	-185	0	-0.7	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023 Total	-255	-831	0	-1.9	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: L. Portfolio & Project Management
Category-Sub: 1. Portfolio & Project Management
Workpaper: 1ED012.000 - Portfolio and Project Management
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	0	0	0	0.0	0	
2025	0	-2	0	0.0	0	CCTR Transf From 2100-0166.507
Explanation:	Adjustment to move WMP O&M costs to align with where activity resides.					
2025	0	-7	0	0.0	0	CCTR Transf From 2100-0166.568
Explanation:	Adjustment to move WMP O&M costs to align with where activity resides.					
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.568
Explanation:	Adjustment to move WMP O&M costs to align with where activity resides.					
2025	-1	-8	0	0.0	0	CCTR Transf From 2100-0166.520
Explanation:	Adjustment to move WMP O&M costs to align with where activity resides.					
2025	0	-19	0	0.0	0	CCTR Transf From 2100-0166.550
Explanation:	Adjustment to move WMP O&M costs to align with where activity resides.					
2025	-1	-2	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300					
2025	0	-1	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: L. Portfolio & Project Management
Category-Sub: 1. Portfolio & Project Management
Workpaper: 1ED012.000 - Portfolio and Project Management
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2025 Total	-3	-38	0	0.0	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Workpaper: 1ED013.000

Summary for Category: M. System Planning Reliability and Data Management

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		1,896	2,064	2,190	2,189	2,189	2,189	2,189
Non-Labor		864	1,308	1,359	1,381	1,381	1,381	1,381
NSE		0	0	0	0	0	0	0
Total		2,760	3,372	3,549	3,570	3,570	3,570	3,570
FTE		14.7	15.6	16.6	16.6	16.6	16.6	16.6

Workpapers belonging to this Category:

1ED013.000 System Planning Reliability and Data Governance

Labor	1,896	2,064	2,190	2,189	2,189	2,189	2,189
Non-Labor	864	1,308	1,359	1,381	1,381	1,381	1,381
NSE	0	0	0	0	0	0	0
Total	2,760	3,372	3,549	3,570	3,570	3,570	3,570
FTE	14.7	15.6	16.6	16.6	16.6	16.6	16.6
Unit Measure: FTEs							
Units	15	16	17	17	17	17	17

Note: Totals may include rounding differences.

Beginning of Workpaper
1ED013.000 - System Planning Reliability and Data Governance

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Activity Description:

This cost supports key functions across Reliability, Distributed Energy Resources (DER) Engineering, Asset Data Systems and Records Management, Electric Distribution Planning, Customer Generation, and Electric System Planning. The Reliability workgroup manages outage data accuracy, maintains the Reliability Database, and supports regulatory reporting. The DER Engineering workgroup integrates advanced technologies like inverters and energy storage to enable DER growth, conducts system studies, and operates SDG& E's testing facility. The Asset Data Systems and Records Management group develops and integrates enterprise asset data systems, enforces data governance, and enables risk-informed decision-making to improve operational efficiency and reliability. Distribution Planning forecasts load, plans system upgrades, evaluates interconnection requests, and supports emergency operations. The Customer Generation workgroup manages interconnection requests for DERs and wholesale generation under Rule 21 and WDAT, oversees application processing, inspections, engineering design, and regulatory compliance, and collaborates internally and externally to enable grid integration.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for the labor component of this category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

Non-Labor - Base YR Rec

The forecast method developed for the non-labor component of this category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

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	1,886	1,947	2,071	1,941	1,896	2,064	2,190	2,189	2,189	2,189	2,189
Non-Labor	3,182	2,137	1,432	1,484	864	1,308	1,359	1,381	1,381	1,381	1,381
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	5,068	4,084	3,503	3,425	2,760	3,372	3,549	3,570	3,570	3,570	3,570
FTE	15.6	16.3	16.7	15.1	14.7	15.6	16.6	16.6	16.6	16.6	16.6
Units	16	16	17	15	15	16	17	17	17	17	17

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,896	1,896	1,896	1,896	1,896	1,896	168	294	293	293	293	293	2,064	2,190	2,189	2,189	2,189	2,189
NLbr	864	864	864	864	864	864	444	495	517	517	517	517	1,308	1,359	1,381	1,381	1,381	1,381
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,760	2,760	2,760	2,760	2,760	2,760	612	789	810	810	810	810	3,372	3,549	3,570	3,570	3,570	3,570
FTE	14.7	14.7	14.7	14.7	14.7	14.7	0.9	1.9	1.9	1.9	1.9	1.9	15.6	16.6	16.6	16.6	16.6	16.6
Units	15	15	15	15	15	15	1	2	2	2	2	2	16	17	17	17	17	17

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	110	4	0	114	0.8	1	1-Sided Adj
Explanation:	Labor true up adjustment for 0.8 FTEs for vacancies in base year for Customer Generation resources						
2026	37	0	0	37	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026	0	33	0	33	0.0	0	1-Sided Adj
Explanation:	Costs to fund cloud computing costs to establish and advance cloud adoption for advanced analytics and asset data foundation. These costs directly support the ongoing technological needs for proper data management and governance processes.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	66	0	66	0.0	0	1-Sided Adj
Explanation:	Incremental adjustment to include licensing costs for power hardware-in-the-loop (PHIL) testing.						
2026	21	1	0	22	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for 0.1 FTEs for vacancies in base year for Distributed Energy Resources						
2026	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Incremental adjustments for dedicated training for DER engineers so they remain current and fully capable.						
2026	0	70	0	70	0.0	0	1-Sided Adj
Explanation:	Incremental adjustment for the Integrated Testing Facility specifically to enhance its hardware and software capabilities . The facility's equipment is currently used to support microgrid testing at Borrego Springs, Cameron Corners, and other sites, and will be further leveraged for modeling and testing upcoming projects under the Microgrid Incentive Program once contracts are executed. Incremental funding is needed to implement a regular calibration schedule and stagger equipment maintenance, supporting high-quality testing and development activities for new technologies before field deployment.						
2026	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	Preventative maintenance specific to the Borrego Springs microgrid generator with a microgrid generator servicer per a contract agreement. This maintenance is essential to support ongoing microgrid operations and prevent unexpected failures that could disrupt service.						
2026	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	Many energy storage systems and related devices within the DER workgroup's fleet are nearing end of life , resulting in increased service demands and more frequent maintenance. Incremental adjustments are required for scheduled service and maintenance of batteries, inverters, HVAC units, and fire protection systems to support accuracy, reliability, compliance, operational readiness, and to avoid costly downtime.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	Fuel costs for newly commissioned generators supporting utility-initiated microgrids. These costs are necessary to support that these generators are operational and available when needed, maintaining full-time capabilities.						
2026 Total	168	444	0	612	0.9	1	
2027	21	1	0	22	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for 0.1 FTEs for vacancies in base year for Distributed Energy Resources						
2027	110	4	0	114	0.8	1	1-Sided Adj
Explanation:	Labor true up adjustment for 0.8 FTEs for vacancies in base year for Customer Generation resources						
2027	0	79	0	79	0.0	0	1-Sided Adj
Explanation:	Costs to fund cloud computing costs to establish and advance cloud adoption for advanced analytics and asset data foundation. These costs directly support the ongoing technological needs for proper data management and governance processes.						
2027	125	5	0	130	1.0	1	1-Sided Adj
Explanation:	Adjustment for the cost allocation of current resources to a higher O&M split to better represent their ongoing support of asset data foundation steady-state activities. An increase of 1 FTE from the 2025 base year is accounted for to maintain and implement asset data aggregation, integration, data visualization, reporting, and asset health and risk models for Electric Engineering and Operations.						
2027	38	0	0	38	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027	0	66	0	66	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Incremental adjustment to include licensing costs for power hardware-in-the-loop (PHIL) testing.						
2027	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Incremental adjustments for dedicated training for DER engineers so they remain current and fully capable.						
2027	0	70	0	70	0.0	0	1-Sided Adj
Explanation:	Incremental adjustment for the Integrated Testing Facility specifically to enhance its hardware and software capabilities . The facility's equipment is currently used to support microgrid testing at Borrego Springs, Cameron Corners, and other sites, and will be further leveraged for modeling and testing upcoming projects under the Microgrid Incentive Program once contracts are executed. Incremental funding is needed to implement a regular calibration schedule and stagger equipment maintenance, supporting high-quality testing and development activities for new technologies before field deployment.						
2027	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	Preventative maintenance specific to the Borrego Springs microgrid generator with a microgrid generator servicer per a contract agreement. This maintenance is essential to support ongoing microgrid operations and prevent unexpected failures that could disrupt service.						
2027	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	Many energy storage systems and related devices within the DER workgroup's fleet are nearing end of life , resulting in increased service demands and more frequent maintenance. Incremental adjustments are required for scheduled service and maintenance of batteries, inverters, HVAC units, and fire protection systems to support accuracy, reliability, compliance, operational readiness, and to avoid costly downtime.						
2027	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	Fuel costs for newly commissioned generators supporting utility-initiated microgrids. These costs are necessary to support that these generators are operational and available when needed, maintaining full-time capabilities.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027 Total	294	495	0	789	1.9	2	
2028	21	1	0	22	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for 0.1 FTEs for vacancies in base year for Distributed Energy Resources						
2028	110	4	0	114	0.8	1	1-Sided Adj
Explanation:	Labor true up adjustment for 0.8 FTEs for vacancies in base year for Customer Generation resources						
2028	0	91	0	91	0.0	0	1-Sided Adj
Explanation:	Costs to fund cloud computing costs to establish and advance cloud adoption for advanced analytics and asset data foundation. These costs directly support the ongoing technological needs for proper data management and governance processes.						
2028	125	5	0	130	1.0	1	1-Sided Adj
Explanation:	Adjustment for the cost allocation of current resources to a higher O&M split to better represent their ongoing support of asset data foundation steady-state activities. An increase of 1 FTE from the 2025 base year is accounted for to maintain and implement asset data aggregation, integration, data visualization, reporting, and asset health and risk models for Electric Engineering and Operations.						
2028	0	66	0	66	0.0	0	1-Sided Adj
Explanation:	Incremental adjustment to include licensing costs for power hardware-in-the-loop (PHIL) testing.						
2028	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Incremental adjustments for dedicated training for DER engineers so they remain current and fully capable.						
2028	0	70	0	70	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Incremental adjustment for the Integrated Testing Facility specifically to enhance its hardware and software capabilities . The facility's equipment is currently used to support microgrid testing at Borrego Springs, Cameron Corners, and other sites, and will be further leveraged for modeling and testing upcoming projects under the Microgrid Incentive Program once contracts are executed. Incremental funding is needed to implement a regular calibration schedule and stagger equipment maintenance, supporting high-quality testing and development activities for new technologies before field deployment.						
2028	0	60	0	60	0.0	0	1-Sided Adj
Explanation:	Preventative maintenance specific to the Borrego Springs microgrid generator with a microgrid generator servicer per a contract agreement. This maintenance is essential to support ongoing microgrid operations and prevent unexpected failures that could disrupt service.						
2028	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	Many energy storage systems and related devices within the DER workgroup's fleet are nearing end of life , resulting in increased service demands and more frequent maintenance. Incremental adjustments are required for scheduled service and maintenance of batteries, inverters, HVAC units, and fire protection systems to support accuracy, reliability, compliance, operational readiness, and to avoid costly downtime.						
2028	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	Fuel costs for newly commissioned generators supporting utility-initiated microgrids. These costs are necessary to support that these generators are operational and available when needed, maintaining full-time capabilities.						
2028	37	0	0	37	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	293	517	0	810	1.9	2	
2029	21	1	0	22	0.1	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Labor true up adjustment for 0.1 FTEs for vacancies in base year for Distributed Energy Resources						
2029	110	4	0	114	0.8	1	1-Sided Adj
Explanation:	Labor true up adjustment for 0.8 FTEs for vacancies in base year for Customer Generation resources						
2029	0	66	0	66	0.0	0	1-Sided Adj
Explanation:	Incremental adjustment to include licensing costs for power hardware-in-the-loop (PHIL) testing.						
2029	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Incremental adjustments for dedicated training for DER engineers so they remain current and fully capable.						
2029	0	70	0	70	0.0	0	1-Sided Adj
Explanation:	Incremental adjustment for the Integrated Testing Facility specifically to enhance its hardware and software capabilities . The facility's equipment is currently used to support microgrid testing at Borrego Springs, Cameron Corners, and other sites, and will be further leveraged for modeling and testing upcoming projects under the Microgrid Incentive Program once contracts are executed. Incremental funding is needed to implement a regular calibration schedule and stagger equipment maintenance, supporting high-quality testing and development activities for new technologies before field deployment.						
2029	0	60	0	60	0.0	0	1-Sided Adj
Explanation:	Preventative maintenance specific to the Borrego Springs microgrid generator with a microgrid generator servicer per a contract agreement. This maintenance is essential to support ongoing microgrid operations and prevent unexpected failures that could disrupt service.						
2029	0	100	0	100	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Many energy storage systems and related devices within the DER workgroup's fleet are nearing end of life , resulting in increased service demands and more frequent maintenance. Incremental adjustments are required for scheduled service and maintenance of batteries, inverters, HVAC units, and fire protection systems to support accuracy, reliability, compliance, operational readiness, and to avoid costly downtime.						
2029	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	Fuel costs for newly commissioned generators supporting utility-initiated microgrids. These costs are necessary to support that these generators are operational and available when needed, maintaining full-time capabilities.						
2029	125	5	0	130	1.0	1	1-Sided Adj
Explanation:	Adjustment for the cost allocation of current resources to a higher O&M split to better represent their ongoing support of asset data foundation steady-state activities. An increase of 1 FTE from the 2025 base year is accounted for to maintain and implement asset data aggregation, integration, data visualization, reporting, and asset health and risk models for Electric Engineering and Operations.						
2029	0	91	0	91	0.0	0	1-Sided Adj
Explanation:	Costs to fund cloud computing costs to establish and advance cloud adoption for advanced analytics and asset data foundation. These costs directly support the ongoing technological needs for proper data management and governance processes.						
2029	37	0	0	37	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	293	517	0	810	1.9	2	
2030	21	1	0	22	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for 0.1 FTEs for vacancies in base year for Distributed Energy Resources						
2030	110	4	0	114	0.8	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Labor true up adjustment for 0.8 FTEs for vacancies in base year for Customer Generation resources						
2030	0	66	0	66	0.0	0	1-Sided Adj
Explanation:	Incremental adjustment to include licensing costs for power hardware-in-the-loop (PHIL) testing.						
2030	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Incremental adjustments for dedicated training for DER engineers so they remain current and fully capable.						
2030	0	70	0	70	0.0	0	1-Sided Adj
Explanation:	Incremental adjustment for the Integrated Testing Facility specifically to enhance its hardware and software capabilities . The facility's equipment is currently used to support microgrid testing at Borrego Springs, Cameron Corners, and other sites, and will be further leveraged for modeling and testing upcoming projects under the Microgrid Incentive Program once contracts are executed. Incremental funding is needed to implement a regular calibration schedule and stagger equipment maintenance, supporting high-quality testing and development activities for new technologies before field deployment.						
2030	0	60	0	60	0.0	0	1-Sided Adj
Explanation:	Preventative maintenance specific to the Borrego Springs microgrid generator with a microgrid generator servicer per a contract agreement. This maintenance is essential to support ongoing microgrid operations and prevent unexpected failures that could disrupt service.						
2030	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	Many energy storage systems and related devices within the DER workgroup's fleet are nearing end of life , resulting in increased service demands and more frequent maintenance. Incremental adjustments are required for scheduled service and maintenance of batteries, inverters, HVAC units, and fire protection systems to support accuracy, reliability, compliance, operational readiness, and to avoid costly downtime.						
2030	0	100	0	100	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Fuel costs for newly commissioned generators supporting utility-initiated microgrids. These costs are necessary to support that these generators are operational and available when needed, maintaining full-time capabilities.						
2030	125	5	0	130	1.0	1	1-Sided Adj
Explanation:	Adjustment for the cost allocation of current resources to a higher O&M split to better represent their ongoing support of asset data foundation steady-state activities. An increase of 1 FTE from the 2025 base year is accounted for to maintain and implement asset data aggregation, integration, data visualization, reporting, and asset health and risk models for Electric Engineering and Operations.						
2030	0	91	0	91	0.0	0	1-Sided Adj
Explanation:	Costs to fund cloud computing costs to establish and advance cloud adoption for advanced analytics and asset data foundation. These costs directly support the ongoing technological needs for proper data management and governance processes.						
2030	37	0	0	37	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	293	517	0	810	1.9	2	
2031	21	1	0	22	0.1	0	1-Sided Adj
Explanation:	Labor true up adjustment for 0.1 FTEs for vacancies in base year for Distributed Energy Resources						
2031	110	4	0	114	0.8	1	1-Sided Adj
Explanation:	Labor true up adjustment for 0.8 FTEs for vacancies in base year for Customer Generation resources						
2031	0	66	0	66	0.0	0	1-Sided Adj
Explanation:	Incremental adjustment to include licensing costs for power hardware-in-the-loop (PHIL) testing.						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	DER workgroup is requesting dedicated training fund for the engineers so they remain current and fully capable.						
2031	0	70	0	70	0.0	0	1-Sided Adj
Explanation:	Incremental adjustment for the Integrated Testing Facility specifically to enhance its hardware and software capabilities . The facility's equipment is currently used to support microgrid testing at Borrego Springs, Cameron Corners, and other sites, and will be further leveraged for modeling and testing upcoming projects under the Microgrid Incentive Program once contracts are executed. Incremental funding is needed to implement a regular calibration schedule and stagger equipment maintenance, supporting high-quality testing and development activities for new technologies before field deployment.						
2031	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	Many energy storage systems and related devices within the DER workgroup's fleet are nearing end of life , resulting in increased service demands and more frequent maintenance. Incremental adjustments are required for scheduled service and maintenance of batteries, inverters, HVAC units, and fire protection systems to support accuracy, reliability, compliance, operational readiness, and to avoid costly downtime.						
2031	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	Fuel costs for newly commissioned generators supporting utility-initiated microgrids. These costs are necessary to support that these generators are operational and available when needed, maintaining full-time capabilities.						
2031	125	5	0	130	1.0	1	1-Sided Adj
Explanation:	Adjustment for the cost allocation of current resources to a higher O&M split to better represent their ongoing support of asset data foundation steady-state activities. An increase of 1 FTE from the 2025 base year is accounted for to maintain and implement asset data aggregation, integration, data visualization, reporting, and asset health and risk models for Electric Engineering and Operations.						
2031	0	91	0	91	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Costs to fund cloud computing costs to establish and advance cloud adoption for advanced analytics and asset data foundation. These costs directly support the ongoing technological needs for proper data management and governance processes.							
2031	0	60	0	60	0.0	0	1-Sided Adj
Explanation: Preventative maintenance specific to the Borrego Springs microgrid generator with a microgrid generator servicer per a contract agreement. This maintenance is essential to support ongoing microgrid operations and prevent unexpected failures that could disrupt service.							
2031	37	0	0	37	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	293	517	0	810	1.9	2	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,399	1,512	2,046	1,647	1,654
Non-Labor	2,537	1,941	3,283	1,581	810
NSE	0	0	0	0	0
Total	3,936	3,453	5,329	3,229	2,464
FTE	13.4	14.0	17.1	13.1	12.6
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-357	0	0
Non-Labor	0	0	-1,919	-141	54
NSE	0	0	0	0	0
Total	0	0	-2,276	-141	54
FTE	0.0	0.0	-2.7	0.0	0.0
Units	16	16	17	15	15
Recorded-Adjusted (Nominal \$)					
Labor	1,399	1,512	1,689	1,647	1,654
Non-Labor	2,537	1,941	1,364	1,440	864
NSE	0	0	0	0	0
Total	3,936	3,453	3,053	3,087	2,518
FTE	13.3	14.0	14.4	13.1	12.6
Units	16	16	17	15	15
Vacation & Sick (Nominal \$)					
Labor	211	220	235	224	242

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

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
Total	211	220	235	224	242
FTE	2.3	2.3	2.3	2.0	2.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	277	215	148	70	0
Non-Labor	645	196	68	44	0
NSE	0	0	0	0	0
Total	922	411	215	114	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,886	1,947	2,071	1,941	1,896
Non-Labor	3,182	2,137	1,432	1,484	864
NSE	0	0	0	0	0
Total	5,068	4,084	3,503	3,425	2,760
FTE	15.6	16.3	16.7	15.1	14.7
Units	16	16	17	15	15

* 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: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-357	0	0
Non-Labor	0	0	-1,919	-141	54
NSE	0	0	0	0	0
Total	0	0	-2,276	-141	54
FTE	0.0	0.0	-2.7	0.0	0.0
Units	16	16	17	15	15

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	16	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	0	0	0.0	16	
2022	0	0	0	0.0	16	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	0	0	0.0	16	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	-192	0	0.0	0	1-Sided Adj
Explanation:	To add back special billable credits per accounting.					
2023	-177	-1,586	0	-1.4	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-13	-46	0	-0.1	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-126	0	0	-0.8	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-23	-95	0	-0.2	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-18	0	0	-0.1	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	0	0	0	-0.1	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	17	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	-357	-1,919	0	-2.7	17	
2024	0	-36	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2024	0	-105	0	0.0	0	1-Sided Adj
Explanation: To add back special billable credits per accounting.						
2024	0	0	0	0.0	15	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024 Total	0	-141	0	0.0	15	
2025	0	-6	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300						
2025	0	60	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: M. System Planning Reliability and Data Management
Category-Sub: 1. System Planning Reliability and Data Management
Workpaper: 1ED013.000 - System Planning Reliability and Data Governance
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	15	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 costs.						
2025 Total	0	54	0	0.0	15	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: N. Officer
Workpaper: 1ED014.000

Summary for Category: N. Officer

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		797	811	811	811	811	811	811
Non-Labor		177	177	177	177	177	177	177
NSE		0	0	0	0	0	0	0
Total		974	988	988	988	988	988	988
FTE		3.3	3.3	3.3	3.3	3.3	3.3	3.3

Workpapers belonging to this Category:

1ED014.000 Officer

Labor	797	811	811	811	811	811	811
Non-Labor	177	177	177	177	177	177	177
NSE	0	0	0	0	0	0	0
Total	974	988	988	988	988	988	988
FTE	3.3	3.3	3.3	3.3	3.3	3.3	3.3
Unit Measure: FTEs							
Units	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

**Beginning of Workpaper
1ED014.000 - Officer**

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: N. Officer
Category-Sub 1. Officer
Workpaper: 1ED014.000 - Officer
Unit Measure: FTEs

Activity Description:

This workgroup includes the costs for officers and administrative assistants in support of electric distribution . The total salaries are a direct labor charge and crossover amounts allocated to electric transmission are excluded from this account as an indirect charge and not included in the requested expenses. Typical activities included in this account include officer activities in support of electric distribution .

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for the labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

Non-Labor - Base YR Rec

The forecast method developed for the non-labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: N. Officer
Category-Sub: 1. Officer
Workpaper: 1ED014.000 - Officer
Unit Measure: FTEs

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	1,366	1,063	796	799	797	811	811	811	811	811	811
Non-Labor	152	38	171	224	177	177	177	177	177	177	177
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,518	1,101	966	1,023	974	988	988	988	988	988	988
FTE	5.5	4.6	3.2	3.2	3.3	3.3	3.3	3.3	3.3	3.3	3.3
Units	6	5	3	3	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: N. Officer
Category-Sub: 1. Officer
Workpaper: 1ED014.000 - Officer
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	797	797	797	797	797	797	14	14	14	14	14	14	811	811	811	811	811	811
NLbr	177	177	177	177	177	177	0	0	0	0	0	0	177	177	177	177	177	177
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	974	974	974	974	974	974	14	14	14	14	14	14	988	988	988	988	988	988
FTE	3.3	3.3	3.3	3.3	3.3	3.3	0.0	0.0	0.0	0.0	0.0	0.0	3.3	3.3	3.3	3.3	3.3	3.3
Units	3	3	3	3	3	3	0	0	0	0	0	0	3	3	3	3	3	3

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	14	0	0	14	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	14	0	0	14	0.0	0	
2027	14	0	0	14	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	14	0	0	14	0.0	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: N. Officer
Category-Sub: 1. Officer
Workpaper: 1ED014.000 - Officer
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	14	0	0	14	0.0	0	
2029	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	14	0	0	14	0.0	0	
2030	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	14	0	0	14	0.0	0	
2031	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	14	0	0	14	0.0	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: N. Officer
Category-Sub: 1. Officer
Workpaper: 1ED014.000 - Officer
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,013	825	649	678	696
Non-Labor	121	30	159	217	177
NSE	0	0	0	0	0
Total	1,134	856	807	895	873
FTE	4.7	3.9	2.8	2.8	2.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	4	4	0	0
NSE	0	0	0	0	0
Total	0	4	4	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	6	5	3	3	3
Recorded-Adjusted (Nominal \$)					
Labor	1,013	825	649	678	696
Non-Labor	121	34	163	217	177
NSE	0	0	0	0	0
Total	1,134	859	811	895	873
FTE	4.7	3.9	2.8	2.8	2.8
Units	6	5	3	3	3
Vacation & Sick (Nominal \$)					
Labor	153	120	90	92	102

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: N. Officer
Category-Sub: 1. Officer
Workpaper: 1ED014.000 - Officer
Unit Measure: FTEs

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
Total	153	120	90	92	102
FTE	0.8	0.7	0.4	0.4	0.5
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	200	117	57	29	0
Non-Labor	31	3	8	7	0
NSE	0	0	0	0	0
Total	231	121	65	35	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,366	1,063	796	799	797
Non-Labor	152	38	171	224	177
NSE	0	0	0	0	0
Total	1,518	1,101	966	1,023	974
FTE	5.5	4.6	3.2	3.2	3.3
Units	6	5	3	3	3

* 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: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: N. Officer
Category-Sub: 1. Officer
Workpaper: 1ED014.000 - Officer
Unit Measure: FTEs

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	4	4	0	0
NSE	0	0	0	0	0
Total	0	4	4	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	6	5	3	3	3

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	6	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	0	0	0.0	6	
2022	0	2	0	0.0	0	1-Sided Adj
Explanation: Adding Non-Executive Officer costs that were incorrectly charged to SB901.						
2022	0	2	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: N. Officer
Category-Sub: 1. Officer
Workpaper: 1ED014.000 - Officer
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adding Non-Executive Officer costs that were incorrectly charged to SB901.						
2022	0	0	0	0.0	5	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	4	0	0.0	5	
2023	0	2	0	0.0	0	1-Sided Adj
Explanation: Adding Non-Executive Officer costs that were incorrectly charged to SB901.						
2023	0	2	0	0.0	0	1-Sided Adj
Explanation: Adding Non-Executive Officer costs that were incorrectly charged to SB901.						
2023	0	0	0	0.0	3	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	0	4	0	0.0	3	
2024	0	0	0	0.0	3	1-Sided Adj
Explanation: 2024 Unit Adjustment						

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: N. Officer
Category-Sub: 1. Officer
Workpaper: 1ED014.000 - Officer
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	0	0	0	0.0	3	
2025	0	0	0	0.0	3	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025 Total	0	0	0	0.0	3	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: O. Climate Adaptation Vulnerability Assessment
Workpaper: 1ED015.000

Summary for Category: O. Climate Adaptation Vulnerability Assessment

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		210	214	214	214	214	214	214
Non-Labor		1,466	1,466	1,466	1,466	1,466	1,466	1,466
NSE		0	0	0	0	0	0	0
Total		1,676	1,680	1,680	1,680	1,680	1,680	1,680
FTE		1.8	1.8	1.8	1.8	1.8	1.8	1.8

Workpapers belonging to this Category:

1ED015.000 Climate Adaptation Vulnerability Assessment

Labor	210	214	214	214	214	214	214
Non-Labor	1,466	1,466	1,466	1,466	1,466	1,466	1,466
NSE	0	0	0	0	0	0	0
Total	1,676	1,680	1,680	1,680	1,680	1,680	1,680
FTE	1.8	1.8	1.8	1.8	1.8	1.8	1.8
Unit Measure: FTEs							
Units	2	2	2	2	2	2	2

Note: Totals may include rounding differences.

Beginning of Workpaper
1ED015.000 - Climate Adaptation Vulnerability Assessment

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: O. Climate Adaptation Vulnerability Assessment
Category-Sub 1. Climate Adaptation Vulnerability Assessment
Workpaper: 1ED015.000 - Climate Adaptation Vulnerability Assessment
Unit Measure: FTEs

Activity Description:

This workpaper captures O&M costs related for SDG&E's Climate Adaptation and Vulnerability Assessment (CAVA). Activities include contracted support and SDG&E labor for required studies and assessments related to climate risk. This includes conducting data-driven analyses of climate impacts on SDG&E's system and communities, developing adaptation strategies, and integrating resilience measures into long-term planning.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for the labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

Non-Labor - Base YR Rec

The forecast method developed for the non-labor component of this cost category is base year 2025 recorded data. The base year method provides an appropriate baseline for the organization.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: O. Climate Adaptation Vulnerability Assessment
Category-Sub: 1. Climate Adaptation Vulnerability Assessment
Workpaper: 1ED015.000 - Climate Adaptation Vulnerability Assessment
Unit Measure: FTEs

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	240	302	319	309	210	214	214	214	214	214	214
Non-Labor	226	254	815	1,791	1,466	1,466	1,466	1,466	1,466	1,466	1,466
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	466	556	1,133	2,100	1,677	1,680	1,680	1,680	1,680	1,680	1,680
FTE	2.1	2.5	2.8	2.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8
Units	2	3	3	3	2	2	2	2	2	2	2

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: O. Climate Adaptation Vulnerability Assessment
Category-Sub: 1. Climate Adaptation Vulnerability Assessment
Workpaper: 1ED015.000 - Climate Adaptation Vulnerability Assessment
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	210	210	210	210	210	210	4	4	4	4	4	4	214	214	214	214	214	214
NLbr	1,466	1,466	1,466	1,466	1,466	1,466	0	0	0	0	0	0	1,466	1,466	1,466	1,466	1,466	1,466
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,676	1,676	1,676	1,676	1,676	1,676	4	4	4	4	4	4	1,680	1,680	1,680	1,680	1,680	1,680
FTE	1.8	1.8	1.8	1.8	1.8	1.8	0.0	0.0	0.0	0.0	0.0	0.0	1.8	1.8	1.8	1.8	1.8	1.8
Units	2	2	2	2	2	2	0	0	0	0	0	0	2	2	2	2	2	2

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	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	4	0	0	4	0.0	0	
2027	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	4	0	0	4	0.0	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: O. Climate Adaptation Vulnerability Assessment
Category-Sub: 1. Climate Adaptation Vulnerability Assessment
Workpaper: 1ED015.000 - Climate Adaptation Vulnerability Assessment
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	4	0	0	4	0.0	0	
2029	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	4	0	0	4	0.0	0	
2030	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	4	0	0	4	0.0	0	
2031	4	0	0	4	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	4	0	0	4	0.0	0	

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: O. Climate Adaptation Vulnerability Assessment
Category-Sub: 1. Climate Adaptation Vulnerability Assessment
Workpaper: 1ED015.000 - Climate Adaptation Vulnerability Assessment
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	178	235	260	262	183
Non-Labor	180	231	776	1,543	1,661
NSE	0	0	0	0	0
Total	358	465	1,036	1,806	1,844
FTE	1.8	2.1	2.4	2.4	1.5
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	194	-194
NSE	0	0	0	0	0
Total	0	0	0	194	-194
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	3	3	3	2
Recorded-Adjusted (Nominal \$)					
Labor	178	235	260	262	183
Non-Labor	180	231	776	1,737	1,466
NSE	0	0	0	0	0
Total	358	465	1,036	2,000	1,650
FTE	1.8	2.1	2.4	2.4	1.5
Units	2	3	3	3	2
Vacation & Sick (Nominal \$)					
Labor	27	34	36	36	27

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: O. Climate Adaptation Vulnerability Assessment
Category-Sub: 1. Climate Adaptation Vulnerability Assessment
Workpaper: 1ED015.000 - Climate Adaptation Vulnerability Assessment
Unit Measure: FTEs

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
Total	27	34	36	36	27
FTE	0.3	0.4	0.4	0.4	0.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	35	33	23	11	0
Non-Labor	46	23	39	53	0
NSE	0	0	0	0	0
Total	81	57	61	64	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	240	302	319	309	210
Non-Labor	226	254	815	1,791	1,466
NSE	0	0	0	0	0
Total	466	556	1,133	2,100	1,677
FTE	2.1	2.5	2.8	2.8	1.8
Units	2	3	3	3	2

* 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: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: O. Climate Adaptation Vulnerability Assessment
Category-Sub: 1. Climate Adaptation Vulnerability Assessment
Workpaper: 1ED015.000 - Climate Adaptation Vulnerability Assessment
Unit Measure: FTEs

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	194	-194
NSE	0	0	0	0	0
Total	0	0	0	194	-194
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	3	3	3	2

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	0	1-Sided Adj
Explanation:	2021 Unit Adjustment					
2021	0	0	0	0.0	2	1-Sided Adj
Explanation:	2021 Unit Adjustment					
2021 Total	0	0	0	0.0	2	
2022	0	0	0	0.0	3	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: O. Climate Adaptation Vulnerability Assessment
Category-Sub: 1. Climate Adaptation Vulnerability Assessment
Workpaper: 1ED015.000 - Climate Adaptation Vulnerability Assessment
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: 2022 Unit Adjustment						
2022 Total	0	0	0	0.0	3	
2023	0	0	0	0.0	3	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	0	0	0	0.0	3	
2024	0	0	0	0.0	3	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024	0	194	0	0.0	0	CCTR Transf From 2100-0166.572
Explanation: Transfer climate adaptation vulnerability assessment non-labor charges to 1ED015 from 1WM003.572.						
2024 Total	0	194	0	0.0	3	
2025	0	-194	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove costs attributed to 2024.						
2025	0	0	0	0.0	2	1-Sided Adj

Note: Totals may include rounding differences.

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar
Category: O. Climate Adaptation Vulnerability Assessment
Category-Sub: 1. Climate Adaptation Vulnerability Assessment
Workpaper: 1ED015.000 - Climate Adaptation Vulnerability Assessment
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: 2025 Unit Adjustment						
2025 Total	0	-194	0	0.0	2	

Note: Totals may include rounding differences.

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

Area: ELECTRIC DISTRIBUTION O&M
Witness: Sneha R. Parmar

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2100-0043	000	C&O CENTER TRAINING - OH TRAINERS
2100-0076	000	METRO CONSTRUCTION & OPER MANAGER
2100-0077	000	METRO C&O-ELECTRIC OH
2100-0080	000	METRO C&O-INSP/PROJ COORD
2100-0083	000	METRO C&O-ENGR
2100-0084	000	METRO C&O-TROUBLEMEN
2100-0085	000	NORTH COAST CONST & OPER MANAGER
2100-0086	000	NORTH COAST C&O CENTER - ELEC
2100-0088	000	NORTH COAST C&O-ENG & OPS
2100-0089	000	NORTH COAST C&O-TROUBLEMEN
2100-0090	000	NORTHEAST CONSTRUCTION & OPER MANAGER
2100-0091	000	NORTHEAST C&O-ELECT OH
2100-0096	000	NORTHEAST C&O-INSP/PROJ COORD
2100-0097	000	NORTHEAST C&O-ENG & OPS
2100-0098	000	NORTHEAST C&O-TROUBLEMEN
2100-0099	000	NORTHEAST C&O-RAMONA SATELLITE
2100-0100	000	BEACH CITIES CONST & OPER MANAGER
2100-0101	000	BEACH CITIES C&O CENTER-ELEC
2100-0103	000	BEACH CITIES C&O-ENG & OPS
2100-0104	000	BEACH CITIES C&O-TROUBLEMEN
2100-0105	000	EASTERN CONST & OPS MANAGER
2100-0106	000	EASTERN C&O CENTER-ELEC
2100-0108	000	C&O SERVICES-MTN EMPIRE
2100-0109	000	EASTERN C&O-ENG & OPS
2100-0110	000	EASTERN C&O-TROUBLEMEN
2100-0111	000	ORANGE COUNTY - CONST & OPS MANAGER
2100-0112	000	ORANGE COUNTY - PROJECT MGMT
2100-0113	000	ORANGE COUNTY - SERVICE ORDER TEAM
2100-0114	000	ORANGE COUNTY - CONST & OPS ELEC
2100-0115	000	ORANGE CO C&O-GAS
2100-0116	000	ORANGE COUNTY - ENG & OPS
2100-0117	000	ORANGE COUNTY - TROUBLEMEN
2100-0119	000	ASSOCIATE ENGINEERS
2100-0120	000	DISTRIB STANDARDS & COST MGMT
2100-0122	000	ELE DIST PLANNING
2100-0124	000	CUSTOMER GENERATION & SMART ENERGY
2100-0127	000	ELEC DISTRIB OPS & FIELD SRV DEL-DIR
2100-0128	000	DIST SWITCHING
2100-0129	000	SERVICE DISPATCH
2100-0130	000	ELE GEOGRAPHIC INFO SYSTEM SERVICES
2100-0131	000	DESIGN & CONSTRUCTION MGMT TRAINING CTR
2100-0132	000	PLANNING & PROJECT MGMT - SEGMENT 1&2
2100-0133	000	METRO C&O SOT ORDER TEAM
2100-0134	000	DEVELOPMENT PLANNING
2100-0135	000	NORTHEAST C&O SORT ORDER TEAM

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Witness: Sneha R. Parmar

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2100-0136	000	DESIGN SERVICES
2100-0137	000	CONSTRUCTION MGMT - DISTRIBUTION
2100-0138	000	DATA ANALYTICS & PROCEDURES ADMIN
2100-0150	000	CONSTRUCTION & VEGETATION MANAGEMENT-DIR
2100-0152	000	CONSTRUCTION MGMT METRO - ELECTRIC
2100-0153	000	CONSTRUCTION MGMT BEACH CITIES - ELEC
2100-0154	000	CONSTRUCTION MGMT NORTHEAST - ELEC
2100-0155	000	CONSTRUCTION MGMT EASTERN - ELEC
2100-0156	000	CONSTRUCTION MGMT NORTH COAST - ELEC
2100-0157	000	CONSTRUCTION MGMT ORANGE COUNTY - ELEC
2100-0158	000	CONSTRUCTION MGMT NON-DISTRICT - ELEC
2100-0189	000	EQUIPMENT OPERATIONS
2100-0205	000	EQUIPMENT TRAINING & OPERATIONS SERVICES
2100-0221	000	ELE TRANS & DIST ENGINEERING DIR
2100-0222	000	TRANS ENGINEERING
2100-0223	000	SUBSTATION ENG & DESIGN
2100-0224	000	SYSTEM PROTECTION ENGINEERING
2100-0225	000	CIVIL/STRUCTURAL ENGINEERING
2100-0226	000	ELE TRANS PLANNING
2100-0228	000	ELECTRIC GRID OPERATIONS DIRECTOR
2100-0229	000	ELECTRIC GRID CONTROL
2100-0230	000	ELECTRIC GRID OPERATIONS
2100-0231	000	ENERGY MGMT SYSTEMS OPERATIONS
2100-0232	000	GRID CONTRACT SERVICES
2100-0233	000	KEARNY MAINT & OPS DIRECTOR
2100-0234	000	SYSTEM PROTECTION MAINTENANCE
2100-0235	000	SUBSTATION CONST & MAINTENANCE
2100-0236	000	TRANSMISSION CONSTRUCTION & MAINTENANCE
2100-0237	000	TRANSMISSION MAINTENANCE & OPERATIONS
2100-0238	000	MAINTENANCE SHOPS
2100-0535	000	MATERIALS & SUPPLIES
2100-0560	000	ELECTRIC RELIABILITY
2100-0703	000	PERMITTING NORTH & SOUTH
2100-0720	000	ELE DIST OPS SYSTEM SERVICE
2100-0721	000	EASTERN C&O SORT ORDER TEAM
2100-0725	000	VP ELECTRIC ENGINEERING & CONSTRUCTION
2100-3403	000	ELECTRIC REGIONAL OPERATIONS DIRECTOR
2100-3404	000	NORTH COAST C&O SORT ORDER TEAM
2100-3540	000	ELE TRANS & DIST PROJECT MGMT
2100-3543	000	CONSTRUCTION OPERATIONS SUPPORT
2100-3558	000	EGIS DISTRICT OPERATIONS
2100-3559	000	EGIS LAND
2100-3560	000	EGIS REGIONAL SUPPORT
2100-3561	000	EGIS - GIS MANAGEMENT
2100-3604	000	SKILLS COMPLIANCE & TRAINING

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Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2100-3616	000	EDO - MAJOR PROJECTS
2100-3643	000	C&O CENTER TRAINING - UG TRAINERS & ETS
2100-3652	000	T&D TECHNICAL ASSESSMENT & MANAGEMENT
2100-3655	000	PROGRAM MGMT
2100-3656	000	COMPLIANCE MGMT
2100-3707	000	DISTRIBUTED GENERATION PROGRAMS
2100-3738	000	MGR SRPL ENG PROCUREMENT & CONST SVCS
2100-3744	000	MAJOR PROJECTS ANALYSIS & ACCOUNTING
2100-3788	000	QA/QC TRANSMISSION & DISTRIBUTION PROJ
2100-3792	000	FSD DEVELOPMENT & QUALITY
2100-3793	000	FSD SCHEDULING & DISPATCH
2100-3794	000	FSD SCHEDULE & DISPATCH MANAGER
2100-3850	000	OPERATIONS & PROJECT MANAGEMENT TRAINING
2100-3853	000	KEARNY OPERATIONS SERVICES
2100-3874	000	DIRECTOR PORTFOLIO AND PROJECT MGMT
2100-3877	000	DISTRIBUTION ENERGY RESOURCES
2100-3881	000	CAPITAL CONSTRUCTION - TRANS/SUBSTATION
2100-3882	000	PROJECT SERVICES & CONTROLS
2100-3892	000	OPERATIONS ENGINEERING
2100-3894	000	BEACH CITIES SERVICE ORDER TEAM
2100-3925	000	APS/SRP PARTICIPATION AGREEMENT
2100-3937	000	VP ELECTRIC SYSTEM OPERATIONS
2100-3939	000	ERO CONSTRUCTION
2100-3940	000	PROTECTIVE EQUIPMENT TESTING
2100-3941	000	MATERIALS MANAGEMENT
2100-3964	000	DISTRIBUTION OPERATIONS SERVICES
2100-3972	000	ADVANCE DISTRIBUTION MANAGEMENT
2100-3973	000	INTEGRATED TEST FACILITY
2100-3981	000	MISSION CONTROL TRAINING SECTION
2100-3986	000	CONTINUOUS IMPROVEMENT
2100-3989	000	FORECASTING, COMPLIANCE & ANALYTICS
2100-4034	000	VP ELECTRIC OPERATIONS
2100-4053	000	CAPITAL PORTFOLIO MANAGEMENT
2100-4060	000	ASSET DATA & RECORDS MANAGEMENT
2100-4091	000	PROJECT SUPPORT
2100-4092	000	POLICY & COMPLIANCE
2100-4096	000	DESIGN & PROJECT MANAGEMENT DIRECTOR
2100-4100	000	AUTOMATION & CONTROL SYSTEMS
2100-4114	000	ELECTRIC SYSTEM HARDENING - ENG & DSGN
2100-4120	000	SUBSTATION EQUIPMENT OPERATIONS
2100-4141	000	DISTRIBUTION OPS TRAINING
2100-4202	000	FIELD SERVICE DELIVERY - DIR
2100-4215	000	PROJECT SUPPORT-CVM
2100-4219	000	FRANCHISE PLANNING
2100-4226	000	CUSTOMER VAULT REPAIRS

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<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2100-4228	000	BUSINESS SOLUTIONS
2100-4236	000	DISTRIBUTION DESIGN
2100-4237	000	CONTRACT DESIGN - PROJECT ENGINEERING
2100-4238	000	CONTRACT DESIGN - DESIGN TEAM
2100-4246	000	SPECIAL EQUIPMENT OPERATIONS NORTH
2100-4247	000	SPECIAL EQUIPMENT OPERATIONS SOUTH