

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-16-WP.1)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF TODD J. CAHILL
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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2028 General Rate Case - REVISED

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Overall Summary For Exhibit No. SDGE-16-WP.1

Area:	OPERATIONS SUPPORT
Witness:	Todd J. Cahill

Description	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	85,469	88,143	91,520	92,487	90,967	85,731	82,107
Shared Services	37,833	40,017	40,520	41,040	41,576	42,129	42,701
Total	123,302	128,160	132,040	133,527	132,543	127,860	124,808

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT

Witness: Todd J. Cahill

Summary of Non-Shared Services Workpapers:

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Transportation Lease	19,401	21,317	24,266	25,046	23,333	17,898	14,069
B. Transportation Operations	24,471	25,009	25,009	25,009	25,009	25,009	25,009
C. Transportation Management	4,156	4,466	4,712	4,712	4,712	4,712	4,712
D. Procurement and Category Management	3,993	4,113	4,113	4,113	4,113	4,113	4,113
E. Supply Chain Sustainability	2,101	2,121	2,121	2,121	2,121	2,121	2,121
F. Supplier Diversity	923	955	955	955	955	955	955
G. Logistics & Inventory Management	12,401	12,710	12,710	12,710	12,710	12,710	12,710
H. Facilities Operations	5,080	5,315	5,315	5,315	5,315	5,315	5,315
I. Rents & Operating Expenses	6,928	6,065	6,247	6,434	6,627	6,826	7,031
J. SDG&E Security	3,154	3,094	3,094	3,094	3,094	3,094	3,094
K. SDG&E Office Services	2,146	2,258	2,258	2,258	2,258	2,258	2,258
L. Land Services & Tribal Relations	715	720	720	720	720	720	720
Total	85,469	88,143	91,520	92,487	90,967	85,731	82,107

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Transportation Lease
Workpaper: VARIOUS

Summary for Category: A. Transportation Lease

	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	19,401	21,317	24,266	25,046	23,333	17,898	14,069
NSE	0	0	0	0	0	0	0
Total	19,401	21,317	24,266	25,046	23,333	17,898	14,069
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1SS001.001 Existing Leases and Fees

Labor	0	0	0	0	0	0	0
Non-Labor	20,043	21,051	20,196	18,203	14,517	8,926	5,097
NSE	0	0	0	0	0	0	0
Total	20,043	21,051	20,196	18,203	14,517	8,926	5,097
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure: Vehicles

Units	2,377	2,377	2,377	2,377	2,377	2,377	2,377
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1SS001.002 Replacement Plan and Salvage

Labor	0	0	0	0	0	0	0
Non-Labor	-642	266	4,070	6,843	8,816	8,972	8,972
NSE	0	0	0	0	0	0	0
Total	-642	266	4,070	6,843	8,816	8,972	8,972
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure: Vehicles

Units	2,377	2,377	2,377	2,377	2,377	2,377	2,377
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Note: Totals may include rounding differences.

Beginning of Workpaper
1SS001.001 - Existing Leases and Fees

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Transportation Lease
Category-Sub 1. Existing Leases and Fees
Workpaper: 1SS001.001 - Existing Leases and Fees
Unit Measure: Vehicles

Activity Description:

SDG&E Transportation services acquires vehicles through a long-term lease agreement. The activity in this group represents the repayment monthly lease payments, California use-tax and registration fees for existing vehicles and equipment. SDG&E Transportation Services incurs monthly lease payments and CA use tax for each vehicle over the term of each lease as well as annual CA DMV license fees .

Forecast Explanations:

Labor - Zero-Based

The labor costs for managing this activity are recorded in a separate activity.

Non-Labor - Zero-Based

A zero-based forecast is the most appropriate because SDG&E Transportation Services can provide asset specific expense forecasts for future periods based on executed lease schedules with specific terms and conditions. For this forecast SDG&E provides supplemental workpapers that forecast individual asset repayment schedules on a month-by-month basis, into annualized figures, including all related terms and conditions required to calculate committed payment amounts. Assets will be acquired under the Banc of America Leasing and Capital LLC agreement with a fixed repayment methodology, guaranteed interest rate through the life of the schedule and include payment of California use-tax. For the purposes of this forecast, future interest rates have been locked utilizing January 1, 2026 rates for all future periods. This activity also includes payment of California Department of Motor Vehicles (DMV) licensing fees, calculated as a percentage of total amortization using 2024 license fees and amortization payment history. Please see the supplemental workpapers including in this workpaper for vehicle specific forecasts.

NSE - Zero-Based

NA

Units - Zero-Based

Unit of measure: 2,377 vehicles

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Transportation Lease
Category-Sub: 1. Existing Leases and Fees
Workpaper: 1SS001.001 - Existing Leases and Fees
Unit Measure: Vehicles

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	20,931	19,924	25,947	19,122	20,043	21,051	20,196	18,203	14,517	8,926	5,097
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	20,931	19,924	25,947	19,122	20,043	21,051	20,196	18,203	14,517	8,926	5,097
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	2,377	2,377	2,377	2,377	2,377	2,377	2,377

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Transportation Lease
Category-Sub: 1. Existing Leases and Fees
Workpaper: 1SS001.001 - Existing Leases and Fees
Unit Measure: Vehicles

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	21,051	20,196	18,203	14,517	8,926	5,097	0	0	0	0	0	0	21,051	20,196	18,203	14,517	8,926	5,097
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	21,051	20,196	18,203	14,517	8,926	5,097	0	0	0	0	0	0	21,051	20,196	18,203	14,517	8,926	5,097
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	2,377	2,377	2,377	2,377	2,377	2,377	0	0	0	0	0	0	2,377	2,377	2,377	2,377	2,377	2,377

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

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Transportation Lease
Category-Sub: 1. Existing Leases and Fees
Workpaper: 1SS001.001 - Existing Leases and Fees
Unit Measure: Vehicles

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	16,856	18,183	24,717	18,568	20,043
NSE	0	0	0	0	0
Total	16,856	18,183	24,717	18,568	20,043
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	-18	0	-3	-1	0
NSE	0	0	0	0	0
Total	-18	0	-3	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	16,838	18,183	24,714	18,567	20,043
NSE	0	0	0	0	0
Total	16,838	18,183	24,714	18,567	20,043
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Transportation Lease
Category-Sub: 1. Existing Leases and Fees
Workpaper: 1SS001.001 - Existing Leases and Fees
Unit Measure: Vehicles

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	4,093	1,741	1,233	555	0
NSE	0	0	0	0	0
Total	4,093	1,741	1,233	555	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	20,931	19,924	25,947	19,122	20,043
NSE	0	0	0	0	0
Total	20,931	19,924	25,947	19,122	20,043
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Transportation Lease
Category-Sub: 1. Existing Leases and Fees
Workpaper: 1SS001.001 - Existing Leases and Fees
Unit Measure: Vehicles

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	-18	0.181	-3	-1	0
NSE	0	0	0	0	0
Total	-18	0.181	-3	-1	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-18	0	0.0	0	CCTR Transf To 2100-3412.000
Explanation: Transferred fleet administrative costs to 1SS004.000						
2021 Total	0	-18	0	0.0	0	
2022	0	-1	0	0.0	0	CCTR Transf To 2100-3412.000
Explanation: Transferred fleet administrative costs to 1SS004.000						
2022	0	1	0	0.0	0	CCTR Transf From 2100-3411.000

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Transportation Lease
Category-Sub: 1. Existing Leases and Fees
Workpaper: 1SS001.001 - Existing Leases and Fees
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transferred costs associated to vehicles lease interest to 1SS001.001						
2022 Total	0	0	0	0.0	0	
2023	0	0	0	0.0	0	CCTR Transf To 2100-3412.000
Explanation: Transferred fleet administrative costs to 1SS004.000						
2023	0	-2	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						
2023 Total	0	-3	0	0.0	0	
2024	0	-1	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						
2024 Total	0	-1	0	0.0	0	
2025	0	0	0	0.0	2,377	1-Sided Adj
Explanation: Adding Unit of Measure count						
2025 Total	0	0	0	0.0	2,377	

Note: Totals may include rounding differences.

Beginning of Workpaper
1SS001.002 - Replacement Plan and Salvage

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Transportation Lease
Category-Sub 2. Replacement Plan and Salvage
Workpaper: 1SS001.002 - Replacement Plan and Salvage
Unit Measure: Vehicles

Activity Description:

Replacement plan and salvage includes monthly lease payments and CA use tax for committed vehicle acquisition with executed purchase orders as well as planned vehicle acquisitions that replace an existing vehicle in the fleet and includes offsetting salvage proceeds from the sale of replaced vehicles. These acquisitions will be placed on a long-term lease agreement with Banc of America Leasing and Capital with a fixed payment methodology for the duration of the schedule. Expenses in this category will increase over time as replacement assets or additional assets are brought into the Fleet and begin repayment of lease schedules but will be partially offset by salvage proceeds from replaced assets .

Forecast Explanations:

Labor - Zero-Based

The labor costs for managing this activity are recorded in a separate activity.

Non-Labor - Zero-Based

A zero-based forecast is the most appropriate because Transportation Services can provide asset specific expense forecasts for future periods based on specific terms and conditions for each asset SDG&E has already contracted to procure or intends to procure in a future period. For this forecast SDG&E provides supplemental workpapers that forecast individual asset repayment schedules on a month-by-month basis, into annualized figures, including all related terms and conditions required to calculate these expenses. Assets will be acquired under the Banc of America Leasing and Capital LLC agreement with a fixed repayment methodology, guaranteed interest rate through the life of the schedule and include payment of California use-tax. For the purposes of this forecast, future interest rates have been locked utilizing January 1, 2026 rates for all future periods. Offsetting salvage proceeds from the sale of replaced assets is forecasted to be recovered six months after the arrival of a replacement asset and is calculated based on available three-year historical salvage proceeds by billing code or the use of a three-year historical average.

NSE - Zero-Based

NA

Units - Zero-Based

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Transportation Lease
Category-Sub: 2. Replacement Plan and Salvage
Workpaper: 1SS001.002 - Replacement Plan and Salvage
Unit Measure: Vehicles

Unit of measure: 2,377 vehicles

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	-1,136	-2,025	-1,383	-488	-642	266	4,070	6,843	8,816	8,972	8,972
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	-1,136	-2,025	-1,383	-488	-642	266	4,070	6,843	8,816	8,972	8,972
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	2,377	2,377	2,377	2,377	2,377	2,377	2,377

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Transportation Lease
Category-Sub: 2. Replacement Plan and Salvage
Workpaper: 1SS001.002 - Replacement Plan and Salvage
Unit Measure: Vehicles

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	266	4,070	6,843	8,816	8,972	8,972	0	0	0	0	0	0	266	4,070	6,843	8,816	8,972	8,972
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	266	4,070	6,843	8,816	8,972	8,972	0	0	0	0	0	0	266	4,070	6,843	8,816	8,972	8,972
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	2,377	2,377	2,377	2,377	2,377	2,377	0	0	0	0	0	0	2,377	2,377	2,377	2,377	2,377	2,377

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

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Transportation Lease
Category-Sub: 2. Replacement Plan and Salvage
Workpaper: 1SS001.002 - Replacement Plan and Salvage
Unit Measure: Vehicles

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	-914	-1,848	-1,317	-474	-642
NSE	0	0	0	0	0
Total	-914	-1,848	-1,317	-474	-642
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	-914	-1,848	-1,317	-474	-642
NSE	0	0	0	0	0
Total	-914	-1,848	-1,317	-474	-642
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Transportation Lease
Category-Sub: 2. Replacement Plan and Salvage
Workpaper: 1SS001.002 - Replacement Plan and Salvage
Unit Measure: Vehicles

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	-222	-177	-66	-14	0
NSE	0	0	0	0	0
Total	-222	-177	-66	-14	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	-1,136	-2,025	-1,383	-488	-642
NSE	0	0	0	0	0
Total	-1,136	-2,025	-1,383	-488	-642
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Transportation Lease
Category-Sub: 2. Replacement Plan and Salvage
Workpaper: 1SS001.002 - Replacement Plan and Salvage
Unit Measure: Vehicles

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	0	0	0	0	0	
Non-Labor	0	0	0	0	0	
NSE	0	0	0	0	0	
Total	0	0	0	0	0	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	2,377	

Detail of Adjustments to Recorded in Nominal \$:

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 Total	0	0	0	0.0	0	
2024 Total	0	0	0	0.0	0	
2025	0	0	0	0.0	2,377	1-Sided Adj

Explanation: Adding Unit of Measure count

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Transportation Lease
Category-Sub: 2. Replacement Plan and Salvage
Workpaper: 1SS001.002 - Replacement Plan and Salvage
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	0	0	0	0.0	2,377	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1SS001.002

Supplemental Workpaper 1S001.0001 and 1S0001.002

(In '000)

	2026	2027	2028
Existing Leases	\$ 19,349.28	\$ 18,271.46	\$ 16,181.87
License Fees	\$ 1,701.49	\$ 1,924.86	\$ 2,020.79
Total Existing Leases and Fees	\$ 21,050.77	\$ 20,196.32	\$ 18,202.66
Ordered Units	\$ 898.98	\$ 3,245.52	\$ 3,737.70
Replacement Plan	\$ -	\$ 1,111.61	\$ 3,512.78
EV Charging Trailers	\$ -	\$ 47.31	\$ 189.24
Salvage Proceeds	\$ (632.57)	\$ (334.91)	\$ (596.45)
Total Replacement Plan and Salvage	\$ 266.41	\$ 4,069.53	\$ 6,843.27
Total Ownership	\$ 21,317.18	\$ 24,265.85	\$ 25,045.94

FORECAST NUMBER OF ASSETS AND COST (In '000)

Year	Count of New Unit	Sum of Estimated Price
2026	117	\$16,859.16
2027	99	\$14,335.87
2028	68	\$13,586.15
Total	284	\$44,781.18

Average per year 95 \$14,927.06

HISTORICAL VEHICLE ACQUISITION 2020 - 2025 (In '000)

Year	Count of New Unit	Sum of Purchase Price
2020	86	\$16,580.87
2021	157	\$20,294.08
2022	100	\$6,840.74
2023	178	\$15,833.58
2024	115	\$12,791.58
2025	97	\$12,616.97
Total	733	\$84,957.81

Forecast of 95 assets on average per year at a cost of \$14.9 million on average per year is in alignment with historical acquisitions of 122 assets on average per year at a cost of \$14.2 million on average per year. While we are increasing our average acquisition cost by 5%, the number of assets is decreasing by 22%.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Workpaper: VARIOUS

Summary for Category: B. Transportation Operations

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	8,843	8,648	8,648	8,648	8,648	8,648	8,648
Non-Labor	15,628	16,361	16,361	16,361	16,361	16,361	16,361
NSE	0	0	0	0	0	0	0
Total	24,471	25,009	25,009	25,009	25,009	25,009	25,009
FTE	69.2	69.8	69.8	69.8	69.8	69.8	69.8

Workpapers belonging to this Category:

1SS002.000 Garage Services

Labor	8,843	8,648	8,648	8,648	8,648	8,648	8,648
Non-Labor	8,278	8,227	8,227	8,227	8,227	8,227	8,227
NSE	0	0	0	0	0	0	0
Total	17,121	16,875	16,875	16,875	16,875	16,875	16,875
FTE	69.2	69.8	69.8	69.8	69.8	69.8	69.8

Unit Measure: Vehicles

Units	2,377	2,329	2,329	2,329	2,329	2,329	2,329
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1SS002.001 Automotive Fuels

Labor	0	0	0	0	0	0	0
Non-Labor	7,350	8,134	8,134	8,134	8,134	8,134	8,134
NSE	0	0	0	0	0	0	0
Total	7,350	8,134	8,134	8,134	8,134	8,134	8,134
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure: Vehicles

Units	2,377	2,329	2,329	2,329	2,329	2,329	2,329
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Note: Totals may include rounding differences.

Beginning of Workpaper
1SS002.000 - Garage Services

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub 1. Garage Services
Workpaper: 1SS002.000 - Garage Services
Unit Measure: Vehicles

Activity Description:

This activity of Garage Services consists of the maintenance and repair costs associated with a fleet of more than 2,377 vehicles and equipment, including represented technician labor, parts, and third-party repair services. In addition to operating a fleet that is properly maintained, this activity also includes compliance with all federal, state, and local environmental, safety and emission regulations.

Forecast Explanations:

Labor - 3-YR Average

The forecast method applied for this category is a three-year average, as it provides the most accurate forecast. This approach reflects the consistent relationship between non-labor expenses and operational activity, where fluctuations—often driven by the use of third-party repair services—typically offset corresponding changes in labor costs. Expenses in this category are also subject to variability due to volatility in commodity prices, which directly affects the cost of parts and materials used in fleet vehicle maintenance, including tires, vehicle components, and lubricants.

Non-Labor - 3-YR Average

The forecast method applied for this category is a three-year average, as it provides the most accurate forecast. This approach reflects the consistent relationship between non-labor expenses and operational activity, where fluctuations—often driven by the use of third-party repair services—typically offset corresponding changes in labor costs. Expenses in this category are also subject to variability due to volatility in commodity prices, which directly affects the cost of parts and materials used in fleet vehicle maintenance, including tires, vehicle components, and lubricants.

NSE - 3-YR Average

NA

Units - 3-YR Average

Unit of measure: 2,377 vehicles

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 1. Garage Services
Workpaper: 1SS002.000 - Garage Services
Unit Measure: Vehicles

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	7,818	7,865	8,446	8,654	8,843	8,648	8,648	8,648	8,648	8,648	8,648
Non-Labor	6,735	7,103	8,331	8,070	8,278	8,226	8,226	8,226	8,226	8,226	8,226
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	14,552	14,968	16,777	16,724	17,121	16,874	16,874	16,874	16,874	16,874	16,874
FTE	64.2	65.2	70.5	69.7	69.2	69.8	69.8	69.8	69.8	69.8	69.8
Units	0	0	2,348	2,264	2,377	2,329	2,329	2,329	2,329	2,329	2,329

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 1. Garage Services
Workpaper: 1SS002.000 - Garage Services
Unit Measure: Vehicles

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	8,648	8,648	8,648	8,648	8,648	8,648	0	0	0	0	0	0	8,648	8,648	8,648	8,648	8,648	8,648
NLbr	8,226	8,226	8,226	8,226	8,226	8,226	0	0	0	0	0	0	8,226	8,226	8,226	8,226	8,226	8,226
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	16,874	16,874	16,874	16,874	16,874	16,874	0	0	0	0	0	0	16,874	16,874	16,874	16,874	16,874	16,874
FTE	69.8	69.8	69.8	69.8	69.8	69.8	0.0	0.0	0.0	0.0	0.0	0.0	69.8	69.8	69.8	69.8	69.8	69.8
Units	2,329	2,329	2,329	2,329	2,329	2,329	0	0	0	0	0	0	2,329	2,329	2,329	2,329	2,329	2,329

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

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 1. Garage Services
Workpaper: 1SS002.000 - Garage Services
Unit Measure: Vehicles

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	5,801	6,092	6,561	7,000	7,420
Non-Labor	5,825	6,551	7,891	7,884	8,239
NSE	0	0	0	0	0
Total	11,626	12,643	14,453	14,883	15,660
FTE	55.0	56.0	57.0	56.9	56.7
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-3	15	326	346	293
Non-Labor	-407	-69	44	-48	39
NSE	0	0	0	0	0
Total	-410	-54	370	298	332
FTE	0.0	0.0	4.0	3.6	2.7
Units	0	0	2,348	2,264	2,377
Recorded-Adjusted (Nominal \$)					
Labor	5,798	6,106	6,888	7,345	7,714
Non-Labor	5,418	6,482	7,935	7,836	8,278
NSE	0	0	0	0	0
Total	11,216	12,589	14,823	15,181	15,992
FTE	54.9	55.9	61.0	60.5	59.4
Units	0	0	2,348	2,264	2,377
Vacation & Sick (Nominal \$)					
Labor	873	890	957	997	1,129

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 1. Garage Services
Workpaper: 1SS002.000 - Garage Services
Unit Measure: Vehicles

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	873	890	957	997	1,129
FTE	9.3	9.3	9.5	9.2	9.8
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	1,146	869	602	312	0
Non-Labor	1,317	621	396	234	0
NSE	0	0	0	0	0
Total	2,463	1,490	998	546	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	7,818	7,865	8,446	8,654	8,843
Non-Labor	6,735	7,103	8,331	8,070	8,278
NSE	0	0	0	0	0
Total	14,552	14,968	16,777	16,724	17,121
FTE	64.2	65.2	70.5	69.7	69.2
Units	0	0	2,348	2,264	2,377

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 1. Garage Services
Workpaper: 1SS002.000 - Garage Services
Unit Measure: Vehicles

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-3	15	326	346	293
Non-Labor	-407	-69	44	-48	39
NSE	0	0	0	0	0
Total	-410	-54	370	298	332
FTE	0.0	0.0	4.0	3.6	2.7
Units	0	0	2,348	2,264	2,377

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-395	0	0.0	0	CCTR Transf From 2100-0202.000
Explanation: Transferred costs associated to vehicles parts to 1SS002.000						
2021	0	7	0	0.0	0	CCTR Transf From 2100-3413.000
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						
2021	-3	0	0	0.0	0	CCTR Transf From 2100-3413.000
Explanation: Transferred costs associated to garage operations labor to 1SS002.000						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 1. Garage Services
Workpaper: 1SS002.000 - Garage Services
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	56	0	0.0	0	CCTR Transf From 2100-3411.000
Explanation: Transferred costs associated to vehicles repairs to 1SS002.000						
2021	0	-75	0	0.0	0	CCTR Transf From 2100-3413.000
Explanation: Damage claims-auto accident claims charged to incorrect cost center						
2021 Total	-3	-407	0	0.0	0	
2022	0	46	0	0.0	0	CCTR Transf From 2100-0202.000
Explanation: Transferred costs associated to vehicles parts to 1SS002.000						
2022	15	0	0	0.0	0	CCTR Transf From 2100-3413.000
Explanation: Transferred costs associated to garage operations labor to 1SS002.000						
2022	0	-130	0	0.0	0	CCTR Transf From 2100-3413.000
Explanation: Damage claims-auto accident claims charged to incorrect cost center						
2022	0	3	0	0.0	0	CCTR Transf From 2100-3411.000
Explanation: Transferred costs associated to vehicles repairs to 1SS002.000						
2022	0	12	0	0.0	0	CCTR Transf From 2100-3413.000

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 1. Garage Services
Workpaper: 1SS002.000 - Garage Services
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						
2022 Total	15	-69	0	0.0	0	
2023	0	-65	0	0.0	0	CCTR Transf From 2100-0202.001
Explanation: Transferred costs associated to vehicles parts to 1SS002.000						
2023	0	84	0	0.0	0	CCTR Transf From 2100-3411.000
Explanation: Transferred costs associated to vehicles repairs to 1SS002.000						
2023	326	0	0	4.0	0	CCTR Transf From 2100-3413.000
Explanation: Transferred costs associated to garage operations labor to 1SS002.000						
2023	0	2	0	0.0	0	CCTR Transf From 2100-0201.000
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						
2023	0	-150	0	0.0	0	CCTR Transf From 2100-3413.000
Explanation: Damage claims-auto accident claims charged to incorrect cost center						
2023	0	172	0	0.0	0	CCTR Transf From 2100-3413.000
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 1. Garage Services
Workpaper: 1SS002.000 - Garage Services
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	2,348	1-Sided Adj
Explanation: Adding Unit Measure count						
2023 Total	326	44	0	4.0	2,348	
2024	346	0	0	3.6	0	CCTR Transf From 2100-3413.000
Explanation: Transferred costs associated to garage operations labor to 1SS002.000						
2024	0	1	0	0.0	0	CCTR Transf From 2100-0201.000
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						
2024	0	-24	0	0.0	0	CCTR Transf From 2100-0202.001
Explanation: Transferred costs associated to vehicles parts to 1SS002.000						
2024	0	0	0	0.0	0	CCTR Transf From 2100-0203.000
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						
2024	0	-98	0	0.0	0	CCTR Transf From 2100-3413.000
Explanation: Damage claims-auto accident claims charged to incorrect cost center						
2024	0	0	0	0.0	2,264	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 1. Garage Services
Workpaper: 1SS002.000 - Garage Services
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adding Unit Measure count						
2024	0	49	0	0.0	0	CCTR Transf From 2100-3411.000
Explanation: Transferred costs associated to vehicles repairs to 1SS002.000						
2024	0	23	0	0.0	0	CCTR Transf From 2100-3413.000
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						
2024 Total	346	-48	0	3.6	2,264	
2025	0	0	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	5	0	0.0	0	CCTR Transf From 2100-0203.000
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						
2025	0	124	0	0.0	0	CCTR Transf From 2100-3412.000
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						
2025	293	0	0	2.7	0	CCTR Transf From 2100-3413.000
Explanation: Transferred costs associated to garage operations labor to 1SS002.000						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 1. Garage Services
Workpaper: 1SS002.000 - Garage Services
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	26	0	0.0	0	CCTR Transf From 2100-3413.000
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						
2025	0	-117	0	0.0	0	CCTR Transf From 2100-3413.000
Explanation: Damage claims-auto accident claims charged to incorrect cost center						
2025	0	0	0	0.0	2,377	1-Sided Adj
Explanation: Adding Unit of Measure count						
2025 Total	293	39	0	2.7	2,377	

Note: Totals may include rounding differences.

Beginning of Workpaper
1SS002.001 - Automotive Fuels

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 2. Automotive Fuels
Workpaper: 1SS002.001 - Automotive Fuels
Unit Measure: Vehicles

Activity Description:

The Automotive Fuels activity consists of the purchase of automotive fuels for a fleet of over 2,377 motorized vehicles and equipment, including bulk fuel purchased for dispensing from underground storage tanks, mobile fuel tankers, and third-party contracted services for mobile fuel dispensing.

Forecast Explanations:

Labor - 3-YR Average

The labor costs for managing this activity are recorded in a separate activity.

Non-Labor - 3-YR Average

To normalize fuel costs, SDG&E applied a three-year average. Fuel expenditures in 2022 were abnormally elevated due to significant increases in gas prices resulting from market volatility due to geopolitical conflicts. Utilizing a three- year averaging methodology removes the effect of this temporary price spikes and reduces year-to-year variability. This approach establishes a more consistent and representative baseline for budgeting, forecasting, and long-term cost evaluation.

NSE - 3-YR Average

NA

Units - 3-YR Average

Unit of measure: 2,377 vehicles

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 2. Automotive Fuels
Workpaper: 1SS002.001 - Automotive Fuels
Unit Measure: Vehicles

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	8,304	10,579	8,974	8,077	7,350	8,134	8,134	8,134	8,134	8,134	8,134
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	8,304	10,579	8,974	8,077	7,350	8,134	8,134	8,134	8,134	8,134	8,134
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	2,348	2,264	2,377	2,329	2,329	2,329	2,329	2,329	2,329

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 2. Automotive Fuels
Workpaper: 1SS002.001 - Automotive Fuels
Unit Measure: Vehicles

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	8,134	8,134	8,134	8,134	8,134	8,134	0	0	0	0	0	0	8,134	8,134	8,134	8,134	8,134	8,134
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	8,134	8,134	8,134	8,134	8,134	8,134	0	0	0	0	0	0	8,134	8,134	8,134	8,134	8,134	8,134
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	2,329	2,329	2,329	2,329	2,329	2,329	0	0	0	0	0	0	2,329	2,329	2,329	2,329	2,329	2,329

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

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 2. Automotive Fuels
Workpaper: 1SS002.001 - Automotive Fuels
Unit Measure: Vehicles

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	6,283	9,701	8,483	7,819	7,350
NSE	0	0	0	0	0
Total	6,283	9,701	8,483	7,819	7,350
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	397	-46	65	24	0
NSE	0	0	0	0	0
Total	397	-46	65	24	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	2,348	2,264	2,377
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	6,680	9,655	8,548	7,843	7,350
NSE	0	0	0	0	0
Total	6,680	9,655	8,548	7,843	7,350
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	2,348	2,264	2,377
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 2. Automotive Fuels
Workpaper: 1SS002.001 - Automotive Fuels
Unit Measure: Vehicles

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	1,624	924	426	235	0
NSE	0	0	0	0	0
Total	1,624	924	426	235	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	8,304	10,579	8,974	8,077	7,350
NSE	0	0	0	0	0
Total	8,304	10,579	8,974	8,077	7,350
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	2,348	2,264	2,377

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 2. Automotive Fuels
Workpaper: 1SS002.001 - Automotive Fuels
Unit Measure: Vehicles

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	397	-46	65	24	0
NSE	0	0	0	0	0
Total	397	-46	65	24	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	2,348	2,264	2,377

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	2	0	0.0	0	CCTR Transf From 2100-3413.000
Explanation: Transferred costs associated to gasoline and diesel purchased to 1SS002.001						
2021	0	395	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Transferred costs associated to vehicles parts to 1SS002.000						
2021 Total	0	397	0	0.0	0	
2022	0	-46	0	0.0	0	CCTR Transf To 2100-0199.000

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 2. Automotive Fuels
Workpaper: 1SS002.001 - Automotive Fuels
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transferred costs associated to vehicles parts to 1SS002.000						
2022 Total	0	-46	0	0.0	0	
2023	0	0	0	0.0	0	CCTR Transf From 2100-3413.000
Explanation: Transferred costs associated to gasoline and diesel purchased to 1SS002.001						
2023	0	65	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Transferred costs associated to vehicles parts to 1SS002.000						
2023	0	0	0	0.0	2,348	1-Sided Adj
Explanation: Adding Unit Measure count						
2023 Total	0	65	0	0.0	2,348	
2024	0	24	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Transferred costs associated to vehicles parts to 1SS002.000						
2024	0	0	0	0.0	2,264	1-Sided Adj
Explanation: Adding Unit Measure count						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Transportation Operations
Category-Sub: 2. Automotive Fuels
Workpaper: 1SS002.001 - Automotive Fuels
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	0	0	0.0	0	CCTR Transf From 2100-3413.000
Explanation: Transferred costs associated to gasoline and diesel purchased to 1SS002.001						
2024 Total	0	24	0	0.0	2,264	
2025	0	0	0	0.0	2,377	1-Sided Adj
Explanation: Adding Unit of Measure count						
2025 Total	0	0	0	0.0	2,377	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Workpaper: VARIOUS

Summary for Category: C. Transportation Management

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		3,154	3,290	3,290	3,290	3,290	3,290	3,290
Non-Labor		1,002	1,176	1,422	1,422	1,422	1,422	1,422
NSE		0	0	0	0	0	0	0
Total		4,156	4,466	4,712	4,712	4,712	4,712	4,712
FTE		24.4	24.4	24.4	24.4	24.4	24.4	24.4

Workpapers belonging to this Category:

1SS003.000 Vehicle Design

Labor	1,155	1,205	1,205	1,205	1,205	1,205	1,205
Non-Labor	112	112	112	112	112	112	112
NSE	0	0	0	0	0	0	0
Total	1,267	1,317	1,317	1,317	1,317	1,317	1,317
FTE	9.2	9.2	9.2	9.2	9.2	9.2	9.2

Unit Measure: Vehicles

Units	2,377	2,377	2,377	2,377	2,377	2,377	2,377
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1SS004.000 Financial & Systems

Labor	1,158	1,208	1,208	1,208	1,208	1,208	1,208
Non-Labor	608	608	608	608	608	608	608
NSE	0	0	0	0	0	0	0
Total	1,766	1,816	1,816	1,816	1,816	1,816	1,816
FTE	9.2	9.2	9.2	9.2	9.2	9.2	9.2

Unit Measure: Vehicles

Units	2,377	2,377	2,377	2,377	2,377	2,377	2,377
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Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
1SS005.000 Garage Management							
Labor	841	877	877	877	877	877	877
Non-Labor	173	173	173	173	173	173	173
NSE	0	0	0	0	0	0	0
Total	1,014	1,050	1,050	1,050	1,050	1,050	1,050
FTE	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Unit Measure: Vehicles							
Units	2,377	2,377	2,377	2,377	2,377	2,377	2,377
1SS006.000 Commutation Fee Credits							
Labor	0	0	0	0	0	0	0
Non-Labor	-303	-303	-303	-303	-303	-303	-303
NSE	0	0	0	0	0	0	0
Total	-303	-303	-303	-303	-303	-303	-303
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Vehicles							
Units	2,377	2,377	2,377	2,377	2,377	2,377	2,377
1SS007.000 Telematics Service Fees							
Labor	0	0	0	0	0	0	0
Non-Labor	412	586	832	832	832	832	832
NSE	0	0	0	0	0	0	0
Total	412	586	832	832	832	832	832
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Vehicles							
Units	2,377	2,377	2,377	2,377	2,377	2,377	2,377

Note: Totals may include rounding differences.

**Beginning of Workpaper
1SS003.000 - Vehicle Design**

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub 1. Vehicle Design
Workpaper: 1SS003.000 - Vehicle Design
Unit Measure: Vehicles

Activity Description:

Vehicle Design activity includes a team of fleet professionals who manage vehicle replacement planning , vehicle design, specification creation, project management, acquisition, quality assurance inspections, and disposal of replaced vehicles. The planning, design, acquisition, inspection, and in-service of each new vehicle can take months to years, primarily driven by vehicle complexity, with smaller, less complex vehicles having shorter lead times and heavier, more complex vehicles having longer lead times.

Forecast Explanations:

Labor - Base YR Rec

The forecast method used for this category is base year recorded. This method was selected as the basis for our TY2028 forecast for this activity as the recorded costs for these activities have fluctuated from year to year but staff assignments have remained relatively stable . The base year offers the most stable and representative starting point, with 2025 providing the clearest indication of the cost levels anticipated for TY 2028.

Non-Labor - Base YR Rec

The forecast method used for this category is base year recorded. This method was selected as the basis for our TY2028 forecast for this activity as the recorded costs for these activities have fluctuated from year to year but staff assignments have remained relatively stable . The base year offers the most stable and representative starting point, with 2025 providing the clearest indication of the cost levels anticipated for TY 2028.

NSE - Base YR Rec

NA

Units - Base YR Rec

Unit of measure: 2,377 vehicles

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 1. Vehicle Design
Workpaper: 1SS003.000 - Vehicle Design
Unit Measure: Vehicles

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	1,061	1,153	1,155	1,167	1,155	1,205	1,205	1,205	1,205	1,205	1,205
Non-Labor	365	120	250	152	112	112	112	112	112	112	112
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,427	1,273	1,405	1,319	1,267	1,317	1,317	1,317	1,317	1,317	1,317
FTE	8.1	9.2	9.4	9.3	9.2	9.2	9.2	9.2	9.2	9.2	9.2
Units	0	0	0	0	2,377	2,377	2,377	2,377	2,377	2,377	2,377

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 1. Vehicle Design
Workpaper: 1SS003.000 - Vehicle Design
Unit Measure: Vehicles

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	1,155	1,155	1,155	1,155	1,155	1,155	50	50	50	50	50	50	1,205	1,205	1,205	1,205	1,205	1,205
NLbr	112	112	112	112	112	112	0	0	0	0	0	0	112	112	112	112	112	112
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,267	1,267	1,267	1,267	1,267	1,267	50	50	50	50	50	50	1,317	1,317	1,317	1,317	1,317	1,317
FTE	9.2	9.2	9.2	9.2	9.2	9.2	0.0	0.0	0.0	0.0	0.0	0.0	9.2	9.2	9.2	9.2	9.2	9.2
Units	2,377	2,377	2,377	2,377	2,377	2,377	0	0	0	0	0	0	2,377	2,377	2,377	2,377	2,377	2,377

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	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.						
2026 Total	50	0	0	50	0.0	0	
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	50	0	0	50	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 1. Vehicle Design
Workpaper: 1SS003.000 - Vehicle Design
Unit Measure: Vehicles

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	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.						
2028 Total	50	0	0	50	0.0	0	
2029	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.						
2029 Total	50	0	0	50	0.0	0	
2030	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.						
2030 Total	50	0	0	50	0.0	0	
2031	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.						
2031 Total	50	0	0	50	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 1. Vehicle Design
Workpaper: 1SS003.000 - Vehicle Design
Unit Measure: Vehicles

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	787	895	942	990	1,008
Non-Labor	295	110	238	149	118
NSE	0	0	0	0	0
Total	1,082	1,006	1,180	1,139	1,126
FTE	6.9	7.9	8.1	8.1	7.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-1	-1	0	-1	-6
NSE	0	0	0	0	0
Total	-1	-1	0	-1	-6
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
Recorded-Adjusted (Nominal \$)					
Labor	787	895	942	990	1,008
Non-Labor	294	110	238	148	112
NSE	0	0	0	0	0
Total	1,081	1,005	1,180	1,138	1,120
FTE	6.9	7.9	8.1	8.1	7.9
Units	0	0	0	0	2,377
Vacation & Sick (Nominal \$)					
Labor	119	130	131	134	148

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 1. Vehicle Design
Workpaper: 1SS003.000 - Vehicle Design
Unit Measure: Vehicles

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	119	130	131	134	148
FTE	1.2	1.3	1.3	1.2	1.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	156	127	82	42	0
Non-Labor	71	10	12	4	0
NSE	0	0	0	0	0
Total	227	138	94	46	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,061	1,153	1,155	1,167	1,155
Non-Labor	365	120	250	152	112
NSE	0	0	0	0	0
Total	1,427	1,273	1,405	1,319	1,267
FTE	8.1	9.2	9.4	9.3	9.2
Units	0	0	0	0	2,377

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 1. Vehicle Design
Workpaper: 1SS003.000 - Vehicle Design
Unit Measure: Vehicles

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	0	0	0	0	0	
Non-Labor	-0.655	-0.690	0	-1	-6	
NSE	0	0	0	0	0	
Total	-0.655	-0.690	0	-1	-6	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	2,377	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment Associated With National Truck Equipment Association (NTEA) Fee						
2021 Total	0	-1	0	0.0	0	
2022	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment Associated With National Truck Equipment Association (NTEA) Fee						
2022 Total	0	-1	0	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 1. Vehicle Design
Workpaper: 1SS003.000 - Vehicle Design
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	0	0	0	0.0	0	
2024	0	-1	0	0.0	0	1-Sided Adj
Explanation:	Adjustment Associated With National Truck Equipment Association (NTEA) Fee					
2024	0	0	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation:	Transferred costs associated to vehicles maintenance to 1SS002.000					
2024 Total	0	-1	0	0.0	0	
2025	0	-5	0	0.0	0	CCTR Transf To 2100-0192.000
Explanation:	Transferred costs associated to vehicles maintenance to 1SS002.000					
2025	0	-1	0	0.0	0	1-Sided Adj
Explanation:	Adjustment Associated With National Truck Equipment Association (NTEA) Fee					
2025	0	0	0	0.0	2,377	1-Sided Adj
Explanation:	Adding Unit of Measure count					
2025 Total	0	-6	0	0.0	2,377	

Note: Totals may include rounding differences.

Beginning of Workpaper
1SS004.000 - Financial & Systems

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub 2. Financial & Systems
Workpaper: 1SS004.000 - Financial & Systems
Unit Measure: Vehicles

Activity Description:

Financial & Systems activity consists of administrative and operational support for financial transactions, SOX controls and testing, DMV License administration, Lease administration, metrics reporting, Fleet Management System support, project management, fuel system management and support, and Compliance training and reporting.

Forecast Explanations:

Labor - Base YR Rec

The forecast method used for this category is base year recorded costs. This method was selected to develop the TY2028 forecast because annual costs for this activity have increased by adding one internal staff member and one external staff member for EV charging infrastructure planning, design, and construction starting in 2024. The base year offers the most stable and representative starting point, with 2025 providing the clearest indication of the cost levels anticipated for TY 2028.

Non-Labor - Base YR Rec

The forecast method used for this category is base year recorded costs. This method was selected to develop the TY2028 forecast because annual costs for this activity have increased by adding one internal staff member and one external staff member for EV charging infrastructure planning, design, and construction starting in 2024. The base year offers the most stable and representative starting point, with 2025 providing the clearest indication of the cost levels anticipated for TY 2028.

NSE - Base YR Rec

NA

Units - Base YR Rec

Unit of measure: 2,377 vehicles

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 2. Financial & Systems
Workpaper: 1SS004.000 - Financial & Systems
Unit Measure: Vehicles

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	871	861	985	1,139	1,158	1,208	1,208	1,208	1,208	1,208	1,208
Non-Labor	297	208	188	721	608	608	608	608	608	608	608
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,168	1,069	1,173	1,860	1,765	1,816	1,816	1,816	1,816	1,816	1,816
FTE	7.4	7.2	8.2	9.1	9.2	9.2	9.2	9.2	9.2	9.2	9.2
Units	0	0	0	0	2,377	2,377	2,377	2,377	2,377	2,377	2,377

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 2. Financial & Systems
Workpaper: 1SS004.000 - Financial & Systems
Unit Measure: Vehicles

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	1,158	1,158	1,158	1,158	1,158	1,158	50	50	50	50	50	50	1,208	1,208	1,208	1,208	1,208	1,208
NLbr	608	608	608	608	608	608	0	0	0	0	0	0	608	608	608	608	608	608
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,766	1,766	1,766	1,766	1,766	1,766	50	50	50	50	50	50	1,816	1,816	1,816	1,816	1,816	1,816
FTE	9.2	9.2	9.2	9.2	9.2	9.2	0.0	0.0	0.0	0.0	0.0	0.0	9.2	9.2	9.2	9.2	9.2	9.2
Units	2,377	2,377	2,377	2,377	2,377	2,377	0	0	0	0	0	0	2,377	2,377	2,377	2,377	2,377	2,377

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	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.						
2026 Total	50	0	0	50	0.0	0	
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	50	0	0	50	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 2. Financial & Systems
Workpaper: 1SS004.000 - Financial & Systems
Unit Measure: Vehicles

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	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.						
2028 Total	50	0	0	50	0.0	0	
2029	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.						
2029 Total	50	0	0	50	0.0	0	
2030	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.						
2030 Total	50	0	0	50	0.0	0	
2031	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.						
2031 Total	50	0	0	50	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 2. Financial & Systems
Workpaper: 1SS004.000 - Financial & Systems
Unit Measure: Vehicles

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	646	669	803	967	1,010
Non-Labor	825	782	667	1,150	1,144
NSE	0	0	0	0	0
Total	1,470	1,450	1,470	2,117	2,154
FTE	6.3	6.2	7.1	7.9	7.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-585	-592	-488	-450	-536
NSE	0	0	0	0	0
Total	-585	-592	-488	-450	-536
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
Recorded-Adjusted (Nominal \$)					
Labor	646	669	803	967	1,010
Non-Labor	239	190	179	700	608
NSE	0	0	0	0	0
Total	885	858	982	1,667	1,618
FTE	6.3	6.2	7.1	7.9	7.9
Units	0	0	0	0	2,377
Vacation & Sick (Nominal \$)					
Labor	97	97	112	131	148

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 2. Financial & Systems
Workpaper: 1SS004.000 - Financial & Systems
Unit Measure: Vehicles

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	97	97	112	131	148
FTE	1.1	1.0	1.1	1.2	1.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	128	95	70	41	0
Non-Labor	58	18	9	21	0
NSE	0	0	0	0	0
Total	186	113	79	62	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	871	861	985	1,139	1,158
Non-Labor	297	208	188	721	608
NSE	0	0	0	0	0
Total	1,168	1,069	1,173	1,860	1,765
FTE	7.4	7.2	8.2	9.1	9.2
Units	0	0	0	0	2,377

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 2. Financial & Systems
Workpaper: 1SS004.000 - Financial & Systems
Unit Measure: Vehicles

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	-585	-592	-488	-450	-536
NSE	0	0	0	0	0
Total	-585	-592	-488	-450	-536
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	18	0	0.0	0	CCTR Transf From 2100-0201.001
Explanation: Transferred fleet administrative costs to 1SS004.000						
2021	0	-548	0	0.0	0	CCTR Transf To 2100-0202.003
Explanation: Transferred associated Telematic costs to 1SS007.000						
2021	0	-56	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Transferred costs associated to vehicles repairs to 1SS002.000						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 2. Financial & Systems
Workpaper: 1SS004.000 - Financial & Systems
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	-585	0	0.0	0	
2022	0	1	0	0.0	0	CCTR Transf From 2100-0201.000
Explanation:	Transferred fleet administrative costs to 1SS004.000					
2022	0	-589	0	0.0	0	CCTR Transf To 2100-0202.003
Explanation:	Transferred associated Telematic costs to 1SS007.000					
2022	0	-1	0	0.0	0	CCTR Transf To 2100-0201.000
Explanation:	Transferred costs associated to vehicles lease interest to 1SS001.001					
2022	0	-3	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation:	Transferred costs associated to vehicles repairs to 1SS002.000					
2022 Total	0	-592	0	0.0	0	
2023	0	0	0	0.0	0	CCTR Transf From 2100-0201.000
Explanation:	Transferred fleet administrative costs to 1SS004.000					
2023	0	-404	0	0.0	0	CCTR Transf To 2100-0202.003
Explanation:	Transferred associated Telematic costs to 1SS007.000					

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 2. Financial & Systems
Workpaper: 1SS004.000 - Financial & Systems
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	-84	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Transferred costs associated to vehicles repairs to 1SS002.000						
2023 Total	0	-488	0	0.0	0	
2024	0	-402	0	0.0	0	CCTR Transf To 2100-0202.003
Explanation: Transferred associated Telematic costs to 1SS007.000						
2024	0	-49	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Transferred costs associated to vehicles repairs to 1SS002.000						
2024 Total	0	-450	0	0.0	0	
2025	0	-124	0	0.0	0	CCTR Transf To 2100-0192.000
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						
2025	0	-412	0	0.0	0	CCTR Transf To 2100-0202.003
Explanation: Transferred associated Telematic costs to 1SS007.000						
2025	0	0	0	0.0	2,377	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 2. Financial & Systems
Workpaper: 1SS004.000 - Financial & Systems
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adding Unit of Measure count						
2025 Total	0	-536	0	0.0	2,377	

Note: Totals may include rounding differences.

Beginning of Workpaper
1SS005.000 - Garage Management

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 3. Garage Management
Workpaper: 1SS005.000 - Garage Management
Unit Measure: Vehicles

Activity Description:

Garage Management activity consists of the maintenance manager, garage supervisors, and training supervisor. The Transportation Manager and Supervisor staff provide oversight and leadership to union represented Fleet Working Foremen , Fleet Maintenance Technicians, Fleet Assistants, and Fleet Parts Handlers at eleven garages throughout the service territory. This team is also responsible for reviewing maintenance and repairs performed on Fleet vehicles, reviewing, and processing work orders and associated invoices related to parts and services performed by the garage staff, ensuring a safe work environment and vehicles for SDG&E employees.

Forecast Explanations:

Labor - Base YR Rec

The forecast method used for this category is base year recorded costs. This method was selected to develop the TY2028 forecast because annual costs for this activity have varied as personnel shifted across workpaper teams, special projects, and temporary assignments. The base year offers the most stable and representative starting point, with 2025 providing the clearest indication of the cost levels anticipated for TY 2028.

Non-Labor - Base YR Rec

The forecast method used for this category is base year recorded costs. This method was selected to develop the TY2028 forecast because annual costs for this activity have varied as personnel shifted across workpaper teams, special projects, and temporary assignments. The base year offers the most stable and representative starting point, with 2025 providing the clearest indication of the cost levels anticipated for TY 2028.

NSE - Base YR Rec

NA

Units - Base YR Rec

Unit of measure: 2,377 vehicles

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 3. Garage Management
Workpaper: 1SS005.000 - Garage Management
Unit Measure: Vehicles

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	804	747	822	877	841	877	877	877	877	877	877
Non-Labor	65	52	96	105	173	173	173	173	173	173	173
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	869	799	918	981	1,014	1,050	1,050	1,050	1,050	1,050	1,050
FTE	6.6	6.2	5.7	6.2	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Units	0	0	0	0	2,377	2,377	2,377	2,377	2,377	2,377	2,377

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 3. Garage Management
Workpaper: 1SS005.000 - Garage Management
Unit Measure: Vehicles

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	841	841	841	841	841	841	36	36	36	36	36	36	877	877	877	877	877	877
NLbr	173	173	173	173	173	173	0	0	0	0	0	0	173	173	173	173	173	173
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,014	1,014	1,014	1,014	1,014	1,014	36	36	36	36	36	36	1,050	1,050	1,050	1,050	1,050	1,050
FTE	6.0	6.0	6.0	6.0	6.0	6.0	0.0	0.0	0.0	0.0	0.0	0.0	6.0	6.0	6.0	6.0	6.0	6.0
Units	2,377	2,377	2,377	2,377	2,377	2,377	0	0	0	0	0	0	2,377	2,377	2,377	2,377	2,377	2,377

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	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.						
2026 Total	36	0	0	36	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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 3. Garage Management
Workpaper: 1SS005.000 - Garage Management
Unit Measure: Vehicles

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 3. Garage Management
Workpaper: 1SS005.000 - Garage Management
Unit Measure: Vehicles

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	594	595	996	1,090	1,027
Non-Labor	-13	-70	113	27	83
NSE	0	0	0	0	0
Total	580	524	1,110	1,117	1,110
FTE	5.6	5.3	8.9	9.0	7.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	3	-15	-326	-346	-293
Non-Labor	66	118	-22	75	90
NSE	0	0	0	0	0
Total	69	103	-348	-271	-203
FTE	0.0	0.0	-4.0	-3.6	-2.7
Units	0	0	0	0	2,377
Recorded-Adjusted (Nominal \$)					
Labor	597	580	670	744	734
Non-Labor	52	48	92	102	173
NSE	0	0	0	0	0
Total	649	627	762	846	907
FTE	5.6	5.3	4.9	5.4	5.1
Units	0	0	0	0	2,377
Vacation & Sick (Nominal \$)					
Labor	90	84	93	101	107

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 3. Garage Management
Workpaper: 1SS005.000 - Garage Management
Unit Measure: Vehicles

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	90	84	93	101	107
FTE	1.0	0.9	0.8	0.8	0.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	118	83	59	32	0
Non-Labor	13	5	5	3	0
NSE	0	0	0	0	0
Total	131	87	63	35	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	804	747	822	877	841
Non-Labor	65	52	96	105	173
NSE	0	0	0	0	0
Total	869	799	918	981	1,014
FTE	6.6	6.2	5.7	6.2	6.0
Units	0	0	0	0	2,377

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 3. Garage Management
Workpaper: 1SS005.000 - Garage Management
Unit Measure: Vehicles

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	3	-15	-326	-346	-293
Non-Labor	66	118	-22	75	90
NSE	0	0	0	0	0
Total	69	103	-348	-271	-203
FTE	0.0	0.0	-4.0	-3.6	-2.7
Units	0	0	0	0	2,377

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-2	0	0.0	0	CCTR Transf To 2100-0202.000
Explanation: Transferred costs associated to gasoline and diesel purchased to 1SS002.001						
2021	0	-7	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						
2021	3	0	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Transferred costs associated to garage operations labor to 1SS002.000						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 3. Garage Management
Workpaper: 1SS005.000 - Garage Management
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	75	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Damage claims-auto accident claims charged to incorrect cost center						
2021 Total	3	66	0	0.0	0	
2022	-15	0	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Transferred costs associated to garage operations labor to 1SS002.000						
2022	0	130	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Damage claims-auto accident claims charged to incorrect cost center						
2022	0	-12	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						
2022 Total	-15	118	0	0.0	0	
2023	0	0	0	0.0	0	CCTR Transf To 2100-0202.000
Explanation: Transferred costs associated to gasoline and diesel purchased to 1SS002.001						
2023	-326	0	0	-4.0	0	CCTR Transf To 2100-0199.000
Explanation: Transferred costs associated to garage operations labor to 1SS002.000						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 3. Garage Management
Workpaper: 1SS005.000 - Garage Management
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	150	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Damage claims-auto accident claims charged to incorrect cost center						
2023	0	-172	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						
2023 Total	-326	-22	0	-4.0	0	
2024	-346	0	0	-3.6	0	CCTR Transf To 2100-0199.000
Explanation: Transferred costs associated to garage operations labor to 1SS002.000						
2024	0	98	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Damage claims-auto accident claims charged to incorrect cost center						
2024	0	-23	0	0.0	0	CCTR Transf To 2100-0199.000
Explanation: Transferred costs associated to vehicles maintenance to 1SS002.000						
2024	0	0	0	0.0	0	CCTR Transf To 2100-0202.000
Explanation: Transferred costs associated to gasoline and diesel purchased to 1SS002.001						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 3. Garage Management
Workpaper: 1SS005.000 - Garage Management
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	-346	75	0	-3.6	0	
2025	-293	0	0	-2.7	0	CCTR Transf To 2100-0192.000
Explanation:	Transferred costs associated to garage operations labor to 1SS002.000					
2025	0	-26	0	0.0	0	CCTR Transf To 2100-0192.000
Explanation:	Transferred costs associated to vehicles maintenance to 1SS002.000					
2025	0	117	0	0.0	0	CCTR Transf To 2100-0192.000
Explanation:	Damage claims-auto accident claims charged to incorrect cost center					
2025	0	0	0	0.0	2,377	1-Sided Adj
Explanation:	Adding Unit of Measure count					
2025 Total	-293	90	0	-2.7	2,377	

Note: Totals may include rounding differences.

Beginning of Workpaper
1SS006.000 - Commutation Fee Credits

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 4. Commutation Fee Credits
Workpaper: 1SS006.000 - Commutation Fee Credits
Unit Measure: Vehicles

Activity Description:

The Commutation Fee Credits activity consists of employee commutation fee credits to help offset fleet vehicle costs for take -home vehicles. Take-home vehicles for management staff incur a fee to the employee to recoup the cost of fuel and wear and tear on vehicles due to employee commute to and from the office/worksite.

Forecast Explanations:

Labor - Base YR Rec

NA

Non-Labor - Base YR Rec

The forecast method used for this category is base year recorded costs. This method was selected to develop the TY2028 forecast because annual costs for this activity have varied over time. The base year offers the most stable and representative starting point, with 2025 providing the clearest indication of the credit levels anticipated for TY2028. Base year provides the greatest offsetting credit against existing fleet costs and represents collecting more fees from employees for take-home vehicle privileges compared to other methodologies.

NSE - Base YR Rec

NA

Units - Base YR Rec

Unit of measure: 2,377 vehicles

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 4. Commutation Fee Credits
Workpaper: 1SS006.000 - Commutation Fee Credits
Unit Measure: Vehicles

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	-280	-271	-277	-296	-303	-303	-303	-303	-303	-303	-303
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	-280	-271	-277	-296	-303	-303	-303	-303	-303	-303	-303
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	2,377	2,377	2,377	2,377	2,377	2,377	2,377

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 4. Commutation Fee Credits
Workpaper: 1SS006.000 - Commutation Fee Credits
Unit Measure: Vehicles

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	-303	-303	-303	-303	-303	-303	0	0	0	0	0	0	-303	-303	-303	-303	-303	-303
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	-303	-303	-303	-303	-303	-303	0	0	0	0	0	0	-303	-303	-303	-303	-303	-303
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	2,377	2,377	2,377	2,377	2,377	2,377	0	0	0	0	0	0	2,377	2,377	2,377	2,377	2,377	2,377

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

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 4. Commutation Fee Credits
Workpaper: 1SS006.000 - Commutation Fee Credits
Unit Measure: Vehicles

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	-226	-247	-264	-287	-303
NSE	0	0	0	0	0
Total	-226	-247	-264	-287	-303
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	-226	-247	-264	-287	-303
NSE	0	0	0	0	0
Total	-226	-247	-264	-287	-303
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 4. Commutation Fee Credits
Workpaper: 1SS006.000 - Commutation Fee Credits
Unit Measure: Vehicles

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	-55	-24	-13	-9	0
NSE	0	0	0	0	0
Total	-55	-24	-13	-9	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	-280	-271	-277	-296	-303
NSE	0	0	0	0	0
Total	-280	-271	-277	-296	-303
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 4. Commutation Fee Credits
Workpaper: 1SS006.000 - Commutation Fee Credits
Unit Measure: Vehicles

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	0	0	0	0	0	
Non-Labor	0	0	0	0	0	
NSE	0	0	0	0	0	
Total	0	0	0	0	0	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	2,377	

Detail of Adjustments to Recorded in Nominal \$:

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 Total	0	0	0	0.0	0	
2024 Total	0	0	0	0.0	0	
2025	0	0	0	0.0	2,377	1-Sided Adj

Explanation: Adding Unit of Measure count

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 4. Commutation Fee Credits
Workpaper: 1SS006.000 - Commutation Fee Credits
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	0	0	0	0.0	2,377	

Note: Totals may include rounding differences.

Beginning of Workpaper
1SS007.000 - Telematics Service Fees

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub 5. Telematics
Workpaper: 1SS007.000 - Telematics Service Fees
Unit Measure: Vehicles

Activity Description:

The Telematics Services Fees activity consists of the monthly lines of service fees incurred by Transportation Services for the Telematics program. Each vehicle equipped with a Telematics device and an active line of service incurs a fixed monthly fee for the use of the Telematics cloud application, cellular data, and application maintenance and support. The data from the Telematics Service is used in a variety of ways to improve safety, sustainability, and operational improvements throughout the organization.

Forecast Explanations:

Labor - Base YR Rec

NA

Non-Labor - Base YR Rec

The forecast method used for this category is base year recorded costs . This method was selected to develop the TY2028 forecast because annual costs for this activity have varied as hardware and software expenditures have fluctuated with the needs of the Telematics system . The base year offers the most stable and representative starting point , with 2025 providing the clearest starting point of the cost levels anticipated for TY2028 before adding in the cost differences for the new telematics system and addition of AI safety dashboard cameras to the fleet .

NSE - Base YR Rec

NA

Units - Base YR Rec

Unit of measure: 2,377 vehicles

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 5. Telematics
Workpaper: 1SS007.000 - Telematics Service Fees
Unit Measure: Vehicles

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	681	645	424	414	412	586	832	832	832	832	832
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	681	645	424	414	412	586	832	832	832	832	832
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	2,377	2,377	2,377	2,377	2,377	2,377	2,377

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 5. Telematics
Workpaper: 1SS007.000 - Telematics Service Fees
Unit Measure: Vehicles

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	412	412	412	412	412	412	174	420	420	420	420	420	586	832	832	832	832	832
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	412	412	412	412	412	412	174	420	420	420	420	420	586	832	832	832	832	832
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	2,377	2,377	2,377	2,377	2,377	2,377	0	0	0	0	0	0	2,377	2,377	2,377	2,377	2,377	2,377

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	0	174	0	174	0.0	0	1-Sided Adj
Explanation:	True-up of incremental dashcam costs for 341 non-represented employees due to transition to a new vendor.						
2026 Total	0	174	0	174	0.0	0	
2027	0	350	0	350	0.0	0	1-Sided Adj
Explanation:	Incremental cost associated with deploying dashcams for 1350 represented (union) employees.						
2027	0	70	0	70	0.0	0	1-Sided Adj
Explanation:	True-up of incremental dashcam costs for 341 non-represented employees due to transition to a new vendor.						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 5. Telematics
Workpaper: 1SS007.000 - Telematics Service Fees
Unit Measure: Vehicles

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027 Total	0	420	0	420	0.0	0	
2028	0	350	0	350	0.0	0	1-Sided Adj
Explanation:	Incremental cost associated with deploying dashcams for 1350 represented (union) employees.						
2028	0	70	0	70	0.0	0	1-Sided Adj
Explanation:	True-up of incremental dashcam costs for 341 non-represented employees due to transition to a new vendor.						
2028 Total	0	420	0	420	0.0	0	
2029	0	350	0	350	0.0	0	1-Sided Adj
Explanation:	Incremental cost associated with deploying dashcams for 1350 represented (union) employees.						
2029	0	70	0	70	0.0	0	1-Sided Adj
Explanation:	True-up of incremental dashcam costs for 341 non-represented employees due to transition to a new vendor.						
2029 Total	0	420	0	420	0.0	0	
2030	0	350	0	350	0.0	0	1-Sided Adj
Explanation:	Incremental cost associated with deploying dashcams for 1350 represented (union) employees.						
2030	0	70	0	70	0.0	0	1-Sided Adj
Explanation:	True-up of incremental dashcam costs for 341 non-represented employees due to transition to a new vendor.						
2030 Total	0	420	0	420	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 5. Telematics
Workpaper: 1SS007.000 - Telematics Service Fees
Unit Measure: Vehicles

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	0	350	0	350	0.0	0	1-Sided Adj
Explanation: Incremental cost associated with deploying dashcams for 1350 represented (union) employees.							
2031	0	70	0	70	0.0	0	1-Sided Adj
Explanation: True-up of incremental dashcam costs for 341 non-represented employees due to transition to a new vendor.							
2031 Total	0	420	0	420	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 5. Telematics
Workpaper: 1SS007.000 - Telematics Service Fees
Unit Measure: Vehicles

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	548	589	404	402	412
NSE	0	0	0	0	0
Total	548	589	404	402	412
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	548	589	404	402	412
NSE	0	0	0	0	0
Total	548	589	404	402	412
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 5. Telematics
Workpaper: 1SS007.000 - Telematics Service Fees
Unit Measure: Vehicles

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	133	56	20	12	0
NSE	0	0	0	0	0
Total	133	56	20	12	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	681	645	424	414	412
NSE	0	0	0	0	0
Total	681	645	424	414	412
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 5. Telematics
Workpaper: 1SS007.000 - Telematics Service Fees
Unit Measure: Vehicles

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	548	589	404	402	412
NSE	0	0	0	0	0
Total	548	589	404	402	412
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	548	0	0.0	0	CCTR Transf From 2100-3411.000
Explanation: Transferred associated Telematic costs to 1SS007.000						
2021 Total	0	548	0	0.0	0	
2022	0	589	0	0.0	0	CCTR Transf From 2100-3411.000
Explanation: Transferred associated Telematic costs to 1SS007.000						
2022 Total	0	589	0	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Transportation Management
Category-Sub: 5. Telematics
Workpaper: 1SS007.000 - Telematics Service Fees
Unit Measure: Vehicles

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	404	0	0.0	0	CCTR Transf From 2100-3411.000
Explanation: Transferred associated Telematic costs to 1SS007.000						
2023 Total	0	404	0	0.0	0	
2024	0	402	0	0.0	0	CCTR Transf From 2100-3411.000
Explanation: Transferred associated Telematic costs to 1SS007.000						
2024 Total	0	402	0	0.0	0	
2025	0	0	0	0.0	2,377	1-Sided Adj
Explanation: Adding Unit of Measure count						
2025	0	412	0	0.0	0	CCTR Transf From 2100-3412.000
Explanation: Transferred associated Telematic costs to 1SS007.000						
2025 Total	0	412	0	0.0	2,377	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Procurement and Category Management
Workpaper: 1SS008.000

Summary for Category: D. Procurement and Category Management

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	2,787	2,907	2,907	2,907	2,907	2,907	2,907
Non-Labor	1,206	1,206	1,206	1,206	1,206	1,206	1,206
NSE	0	0	0	0	0	0	0
Total	3,993	4,113	4,113	4,113	4,113	4,113	4,113
FTE	19.7	19.7	19.7	19.7	19.7	19.7	19.7

Workpapers belonging to this Category:

1SS008.000 PROCUREMENT/CATEGORY MANAGEMENT

Labor	2,787	2,907	2,907	2,907	2,907	2,907	2,907
Non-Labor	1,206	1,206	1,206	1,206	1,206	1,206	1,206
NSE	0	0	0	0	0	0	0
Total	3,993	4,113	4,113	4,113	4,113	4,113	4,113
FTE	19.7	19.7	19.7	19.7	19.7	19.7	19.7
Unit Measure: FTEs							
Units	20	20	20	20	20	20	20

Note: Totals may include rounding differences.

Beginning of Workpaper
1SS008.000 - PROCUREMENT/CATEGORY MANAGEMENT

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Procurement and Category Management
Category-Sub: 1. Procurement and Category Management
Workpaper: 1SS008.000 - PROCUREMENT/CATEGORY MANAGEMENT
Unit Measure: FTEs

Activity Description:

This workpaper plans and executes strategic and complicated contracting and sourcing events for the non-shared procurement/category management cost centers, by collaborating and coordinating with stakeholders to ensure objectives are met and value is added in the sourcing/contracting process. These cost centers include the Electric Portfolio, Gas Construction Portfolio, and the Electric Major Projects & Advance Clean Transportation Portfolio. These cost centers also develop and issue high value and high risk Requests for Purchase (RFPs), Requests for Information (RFIs), and Requests for Quotes (RFQs), along with coordinating and leading proposal reviews, evaluations and recommendation for contract awards.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflects the staffing levels needed to operate this area . Using historical data would not be appropriate because it does not reflect the recent transformation of ongoing business needs, such as process improvements and consolidation of resources.

Non-Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflect the expected non-labor expenses needed to operate this area. The drivers for using the base year recorded costs methodology are consistent with the labor cost drivers. Historical averaging and trending of expenses would not be appropriate because non-labor expenses would not align with forecasted labor.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Procurement and Category Management
Category-Sub: 1. Procurement and Category Management
Workpaper: 1SS008.000 - PROCUREMENT/CATEGORY 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	1,697	1,474	1,830	2,369	2,787	2,907	2,907	2,907	2,907	2,907	2,907
Non-Labor	286	330	980	1,707	1,206	1,206	1,206	1,206	1,206	1,206	1,206
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,983	1,804	2,810	4,076	3,993	4,113	4,113	4,113	4,113	4,113	4,113
FTE	13.2	11.3	13.5	16.5	19.7	19.7	19.7	19.7	19.7	19.7	19.7
Units	13	11	14	17	20	20	20	20	20	20	20

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Procurement and Category Management
Category-Sub: 1. Procurement and Category Management
Workpaper: 1SS008.000 - PROCUREMENT/CATEGORY 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	2,787	2,787	2,787	2,787	2,787	2,787	120	120	120	120	120	120	2,907	2,907	2,907	2,907	2,907	2,907
NLbr	1,206	1,206	1,206	1,206	1,206	1,206	0	0	0	0	0	0	1,206	1,206	1,206	1,206	1,206	1,206
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,993	3,993	3,993	3,993	3,993	3,993	120	120	120	120	120	120	4,113	4,113	4,113	4,113	4,113	4,113
FTE	19.7	19.7	19.7	19.7	19.7	19.7	0.0	0.0	0.0	0.0	0.0	0.0	19.7	19.7	19.7	19.7	19.7	19.7
Units	20	20	20	20	20	20	0	0	0	0	0	0	20	20	20	20	20	20

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	120	0	0	120	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	120	0	0	120	0.0	0	
2027	120	0	0	120	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	120	0	0	120	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Procurement and Category Management
Category-Sub: 1. Procurement and Category Management
Workpaper: 1SS008.000 - PROCUREMENT/CATEGORY 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	120	0	0	120	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	120	0	0	120	0.0	0	
2029	120	0	0	120	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	120	0	0	120	0.0	0	
2030	120	0	0	120	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	120	0	0	120	0.0	0	
2031	120	0	0	120	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	120	0	0	120	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Procurement and Category Management
Category-Sub: 1. Procurement and Category Management
Workpaper: 1SS008.000 - PROCUREMENT/CATEGORY MANAGEMENT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,259	1,184	1,543	2,011	2,432
Non-Labor	230	301	934	1,657	1,206
NSE	0	0	0	0	0
Total	1,489	1,486	2,477	3,668	3,638
FTE	11.3	9.7	11.7	14.3	16.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	-40	-51	0	-1
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	-40	-51	0	-1
FTE	0.0	0.0	0.0	0.0	0.0
Units	13	11	14	17	20
Recorded-Adjusted (Nominal \$)					
Labor	1,259	1,144	1,492	2,011	2,431
Non-Labor	230	301	934	1,657	1,206
NSE	0	0	0	0	0
Total	1,489	1,446	2,426	3,668	3,637
FTE	11.3	9.7	11.7	14.3	16.9
Units	13	11	14	17	20
Vacation & Sick (Nominal \$)					
Labor	190	167	207	273	356

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Procurement and Category Management
Category-Sub: 1. Procurement and Category Management
Workpaper: 1SS008.000 - PROCUREMENT/CATEGORY 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	190	167	207	273	356
FTE	1.9	1.6	1.8	2.2	2.8
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	249	163	130	85	0
Non-Labor	56	29	47	50	0
NSE	0	0	0	0	0
Total	305	192	177	135	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,697	1,474	1,830	2,369	2,787
Non-Labor	286	330	980	1,707	1,206
NSE	0	0	0	0	0
Total	1,983	1,804	2,810	4,076	3,993
FTE	13.2	11.3	13.5	16.5	19.7
Units	13	11	14	17	20

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Procurement and Category Management
Category-Sub: 1. Procurement and Category Management
Workpaper: 1SS008.000 - PROCUREMENT/CATEGORY MANAGEMENT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	-40	-51	0	-1
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	-40	-51	0	-1
FTE	0.0	0.0	0.0	0.0	0.0
Units	13	11	14	17	20

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	13	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2021 Total	0	0	0	0.0	13	
2022	-40	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove signing bonus.						
2022	0	0	0	0.0	11	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Procurement and Category Management
Category-Sub: 1. Procurement and Category Management
Workpaper: 1SS008.000 - PROCUREMENT/CATEGORY MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to add unit of measure.						
2022 Total	-40	0	0	0.0	11	
2023	-51	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove severance payout and signing bonus.						
2023	0	0	0	0.0	14	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2023 Total	-51	0	0	0.0	14	
2024	0	0	0	0.0	17	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2024 Total	0	0	0	0.0	17	
2025	-1	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove signing bonus which is a one time expense.						
2025	0	0	0	0.0	20	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Procurement and Category Management
Category-Sub: 1. Procurement and Category Management
Workpaper: 1SS008.000 - PROCUREMENT/CATEGORY MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
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Explanation: Adjustment to add unit of measure.

2025 Total	-1	0	0	0.0	20	
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Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Supply Chain Sustainability
Workpaper: 1SS009.000

Summary for Category: E. Supply Chain Sustainability

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		459	479	479	479	479	479	479
Non-Labor		1,642	1,642	1,642	1,642	1,642	1,642	1,642
NSE		0	0	0	0	0	0	0
Total		2,101	2,121	2,121	2,121	2,121	2,121	2,121
FTE		2.5	2.5	2.5	2.5	2.5	2.5	2.5

Workpapers belonging to this Category:

1SS009.000 SUPPLY CHAIN SUSTAINABILITY & RESILIENCY

Labor	459	479	479	479	479	479	479
Non-Labor	1,642	1,642	1,642	1,642	1,642	1,642	1,642
NSE	0	0	0	0	0	0	0
Total	2,101	2,121	2,121	2,121	2,121	2,121	2,121
FTE	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Unit Measure: FTEs							
Units	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Beginning of Workpaper

1SS009.000 - SUPPLY CHAIN SUSTAINABILITY & RESILIENCY

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Supply Chain Sustainability
Category-Sub: 1. Supply Chain Sustainability
Workpaper: 1SS009.000 - SUPPLY CHAIN SUSTAINABILITY & RESILIENCY
Unit Measure: FTEs

Activity Description:

This group will lead the efforts of SDG&E's aspirational goal with respect to supply chain sustainability. SDG&E will lead the energy industry by holistically integrating environmental, social and governance factors throughout its supply chain. To do so, SDG&E will focus on building relationships that promote equity, creating shared value, reducing environmental and societal risk, and improving sustainability performance with its suppliers.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflect the expected staffing levels to operate this area . The drivers for using the base year recorded costs methodology includes a comprehensive plan to incorporate sustainability within the supply chain, along with establishing a new group for the Supply Chain Sustainability efforts , which did not exist in prior years.

Non-Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflect the expected non-labor expenses needed to operate this area. The drivers for using the base year recorded costs methodology are consistent with the labor cost drivers. Historical averaging and trending of expenses would not be appropriate because non-labor expenses would not align with forecasted labor.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Supply Chain Sustainability
Category-Sub 1. Supply Chain Sustainability
Workpaper: 1SS009.000 - SUPPLY CHAIN SUSTAINABILITY & RESILIENCY
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	288	590	749	562	459	479	479	479	479	479	479
Non-Labor	28	1,218	115	1,697	1,642	1,642	1,642	1,642	1,642	1,642	1,642
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	316	1,808	864	2,259	2,102	2,121	2,121	2,121	2,121	2,121	2,121
FTE	1.6	3.3	4.4	3.1	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Units	2	3	4	3	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Supply Chain Sustainability
Category-Sub: 1. Supply Chain Sustainability
Workpaper: 1SS009.000 - SUPPLY CHAIN SUSTAINABILITY & RESILIENCY
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	459	459	459	459	459	459	20	20	20	20	20	20	479	479	479	479	479	479
NLbr	1,642	1,642	1,642	1,642	1,642	1,642	0	0	0	0	0	0	1,642	1,642	1,642	1,642	1,642	1,642
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,101	2,101	2,101	2,101	2,101	2,101	20	20	20	20	20	20	2,121	2,121	2,121	2,121	2,121	2,121
FTE	2.5	2.5	2.5	2.5	2.5	2.5	0.0	0.0	0.0	0.0	0.0	0.0	2.5	2.5	2.5	2.5	2.5	2.5
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	20	0	0	20	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	20	0	0	20	0.0	0	
2027	20	0	0	20	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	20	0	0	20	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Supply Chain Sustainability
Category-Sub: 1. Supply Chain Sustainability
Workpaper: 1SS009.000 - SUPPLY CHAIN SUSTAINABILITY & RESILIENCY
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	20	0	0	20	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	20	0	0	20	0.0	0	
2029	20	0	0	20	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	20	0	0	20	0.0	0	
2030	20	0	0	20	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	20	0	0	20	0.0	0	
2031	20	0	0	20	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	20	0	0	20	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Supply Chain Sustainability
Category-Sub: 1. Supply Chain Sustainability
Workpaper: 1SS009.000 - SUPPLY CHAIN SUSTAINABILITY & RESILIENCY
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	213	458	746	477	402
Non-Labor	23	1,335	216	1,648	1,642
NSE	0	0	0	0	0
Total	236	1,794	962	2,125	2,044
FTE	1.4	2.8	3.8	2.7	2.1
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-135	0	-1
Non-Labor	0	-224	-106	0	0
NSE	0	0	0	0	0
Total	0	-224	-241	0	-1
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	3	4	3	3
Recorded-Adjusted (Nominal \$)					
Labor	213	458	611	477	401
Non-Labor	23	1,112	110	1,648	1,642
NSE	0	0	0	0	0
Total	236	1,570	720	2,125	2,043
FTE	1.4	2.8	3.8	2.7	2.1
Units	2	3	4	3	3
Vacation & Sick (Nominal \$)					
Labor	32	67	85	65	59

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Supply Chain Sustainability
Category-Sub: 1. Supply Chain Sustainability
Workpaper: 1SS009.000 - SUPPLY CHAIN SUSTAINABILITY & RESILIENCY
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	32	67	85	65	59
FTE	0.2	0.5	0.6	0.4	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	42	65	53	20	0
Non-Labor	5	106	5	49	0
NSE	0	0	0	0	0
Total	48	172	59	70	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	288	590	749	562	459
Non-Labor	28	1,218	115	1,697	1,642
NSE	0	0	0	0	0
Total	316	1,808	864	2,259	2,102
FTE	1.6	3.3	4.4	3.1	2.5
Units	2	3	4	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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Supply Chain Sustainability
Category-Sub: 1. Supply Chain Sustainability
Workpaper: 1SS009.000 - SUPPLY CHAIN SUSTAINABILITY & RESILIENCY
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-135	0	-1
Non-Labor	0	-224	-106	0	0
NSE	0	0	0	0	0
Total	0	-224	-241	0	-1
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	3	4	3	3

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2021 Total	0	0	0	0.0	2	
2022	0	-224	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove retention payment.						
2022	0	0	0	0.0	3	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Supply Chain Sustainability
Category-Sub: 1. Supply Chain Sustainability
Workpaper: 1SS009.000 - SUPPLY CHAIN SUSTAINABILITY & RESILIENCY
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to add unit of measure.						
2022 Total	0	-224	0	0.0	3	
2023	-135	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove severence payout and signing bonus.						
2023	0	-106	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove retention payments.						
2023	0	0	0	0.0	4	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2023 Total	-135	-106	0	0.0	4	
2024	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2024 Total	0	0	0	0.0	3	
2025	-1	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Supply Chain Sustainability
Category-Sub: 1. Supply Chain Sustainability
Workpaper: 1SS009.000 - SUPPLY CHAIN SUSTAINABILITY & RESILIENCY
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove signing bonus which was a one time expense.						
2025	0	0	0	0.0	3	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2025 Total	-1	0	0	0.0	3	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Supplier Diversity
Workpaper: 1SS010.000

Summary for Category: F. Supplier Diversity

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		735	767	767	767	767	767	767
Non-Labor		188	188	188	188	188	188	188
NSE		0	0	0	0	0	0	0
Total		923	955	955	955	955	955	955
FTE		5.6	5.6	5.6	5.6	5.6	5.6	5.6

Workpapers belonging to this Category:

1SS010.000 SUPPLIER DIVERSITY

Labor	735	767	767	767	767	767	767
Non-Labor	188	188	188	188	188	188	188
NSE	0	0	0	0	0	0	0
Total	923	955	955	955	955	955	955
FTE	5.6	5.6	5.6	5.6	5.6	5.6	5.6
Unit Measure: FTEs							
Units	6	6	6	6	6	6	6

Note: Totals may include rounding differences.

Beginning of Workpaper
1SS010.000 - SUPPLIER DIVERSITY

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Supplier Diversity
Category-Sub: 1. Supplier Diversity
Workpaper: 1SS010.000 - SUPPLIER DIVERSITY
Unit Measure: FTEs

Activity Description:

SDG&E's Supplier Diversity team collaborates with internal business units and stakeholders , as well as external community organizations to integrate and advocate for the consideration of qualified diverse suppliers in supply chain opportunities either as primes or subcontractors. California-based regulated utilities have an obligation to comply with the supplier diversity goals and requirements outlined by the CPUC's Supplier Diversity Program under GO 156. These goals include having at least 23% spend with diverse businesses certified by the Supplier Clearinghouse, as well goals for subcategories of businesses owned by minorities, women, disabled veterans and LGBT individuals. SDG&E's Supplier Diversity team is required to track procurement spend and certification status throughout the year in order to meet the GO 156 requirement to submit an annual report to the CPUC with detailed breakdowns of spend by different categories of certified diverse suppliers .

Forecast Explanations:

Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflects the staffing levels needed to operate this area . Using historical data would not be appropriate because it does not reflect the recent transformation of our ongoing business needs, such as process improvements and consolidation of resources.

Non-Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflect the expected non-labor expenses needed to operate this area. The drivers for using the base year recorded costs methodology are consistent with the labor cost drivers. Historical averaging and trending of expenses would not be appropriate because non-labor expenses would not align with forecasted labor.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Supplier Diversity
Category-Sub: 1. Supplier Diversity
Workpaper: 1SS010.000 - SUPPLIER DIVERSITY
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	626	572	690	704	735	767	767	767	767	767	767
Non-Labor	321	332	337	269	188	188	188	188	188	188	188
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	946	904	1,028	973	923	955	955	955	955	955	955
FTE	5.0	4.9	5.2	5.2	5.6	5.6	5.6	5.6	5.6	5.6	5.6
Units	5	5	5	5	6	6	6	6	6	6	6

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Supplier Diversity
Category-Sub: 1. Supplier Diversity
Workpaper: 1SS010.000 - SUPPLIER DIVERSITY
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	735	735	735	735	735	735	32	32	32	32	32	32	767	767	767	767	767	767
NLbr	188	188	188	188	188	188	0	0	0	0	0	0	188	188	188	188	188	188
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	923	923	923	923	923	923	32	32	32	32	32	32	955	955	955	955	955	955
FTE	5.6	5.6	5.6	5.6	5.6	5.6	0.0	0.0	0.0	0.0	0.0	0.0	5.6	5.6	5.6	5.6	5.6	5.6
Units	6	6	6	6	6	6	0	0	0	0	0	0	6	6	6	6	6	6

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	0	0	32	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	32	0	0	32	0.0	0	
2027	32	0	0	32	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	32	0	0	32	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Supplier Diversity
Category-Sub: 1. Supplier Diversity
Workpaper: 1SS010.000 - SUPPLIER DIVERSITY
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	32	0	0	32	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	32	0	0	32	0.0	0	
2029	32	0	0	32	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	32	0	0	32	0.0	0	
2030	32	0	0	32	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	32	0	0	32	0.0	0	
2031	32	0	0	32	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	32	0	0	32	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Supplier Diversity
Category-Sub: 1. Supplier Diversity
Workpaper: 1SS010.000 - SUPPLIER DIVERSITY
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	478	444	563	598	641
Non-Labor	258	303	321	261	188
NSE	0	0	0	0	0
Total	736	747	884	859	830
FTE	4.3	4.2	4.5	4.5	4.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-14	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	-14	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	5	5	5	5	6
Recorded-Adjusted (Nominal \$)					
Labor	464	444	563	598	641
Non-Labor	258	303	321	261	188
NSE	0	0	0	0	0
Total	722	747	884	859	830
FTE	4.3	4.2	4.5	4.5	4.8
Units	5	5	5	5	6
Vacation & Sick (Nominal \$)					
Labor	70	65	78	81	94

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Supplier Diversity
Category-Sub: 1. Supplier Diversity
Workpaper: 1SS010.000 - SUPPLIER DIVERSITY
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	65	78	81	94
FTE	0.7	0.7	0.7	0.7	0.8
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	92	63	49	25	0
Non-Labor	63	29	16	8	0
NSE	0	0	0	0	0
Total	154	92	65	33	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	626	572	690	704	735
Non-Labor	321	332	337	269	188
NSE	0	0	0	0	0
Total	946	904	1,028	973	923
FTE	5.0	4.9	5.2	5.2	5.6
Units	5	5	5	5	6

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Supplier Diversity
Category-Sub: 1. Supplier Diversity
Workpaper: 1SS010.000 - SUPPLIER DIVERSITY
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-14	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	-14	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	5	5	5	5	6

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-14	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove signing bonus.						
2021	0	0	0	0.0	5	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2021 Total	-14	0	0	0.0	5	
2022	0	0	0	0.0	5	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Supplier Diversity
Category-Sub: 1. Supplier Diversity
Workpaper: 1SS010.000 - SUPPLIER DIVERSITY
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to add unit of measure.						
2022 Total	0	0	0	0.0	5	
2023	0	0	0	0.0	5	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2023 Total	0	0	0	0.0	5	
2024	0	0	0	0.0	5	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2024 Total	0	0	0	0.0	5	
2025	0	0	0	0.0	6	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2025 Total	0	0	0	0.0	6	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Workpaper: VARIOUS

Summary for Category: G. Logistics & Inventory Management

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	7,179	7,488	7,488	7,488	7,488	7,488	7,488
Non-Labor	5,222	5,222	5,222	5,222	5,222	5,222	5,222
NSE	0	0	0	0	0	0	0
Total	12,401	12,710	12,710	12,710	12,710	12,710	12,710
FTE	54.9	54.9	54.9	54.9	54.9	54.9	54.9

Workpapers belonging to this Category:

1SS011.000 LOGISTICS SHOPS - WAREHOUSE

Labor	6,047	6,307	6,307	6,307	6,307	6,307	6,307
Non-Labor	924	924	924	924	924	924	924
NSE	0	0	0	0	0	0	0
Total	6,971	7,231	7,231	7,231	7,231	7,231	7,231
FTE	45.8	45.8	45.8	45.8	45.8	45.8	45.8

Unit Measure: FTEs

Units	46	46	46	46	46	46	46
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1SS012.000 LOGISTICS & INVENTORY MANAGMENT

Labor	1,132	1,181	1,181	1,181	1,181	1,181	1,181
Non-Labor	4,298	4,298	4,298	4,298	4,298	4,298	4,298
NSE	0	0	0	0	0	0	0
Total	5,430	5,479	5,479	5,479	5,479	5,479	5,479
FTE	9.1	9.1	9.1	9.1	9.1	9.1	9.1

Unit Measure: FTEs

Units	9	9	9	9	9	9	9
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Note: Totals may include rounding differences.

Beginning of Workpaper
1SS011.000 - LOGISTICS SHOPS - WAREHOUSE

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS011.000 - LOGISTICS SHOPS - WAREHOUSE
Unit Measure: FTEs

Activity Description:

Warehousing is responsible for supplying materials to SDG&E's entire service territory, which stretches from Orange County to the US/Mexico border, to the mountains in the east. Inventory Management forecasts, orders, receives, inventories, distributes, and accounts for tools, equipment, and materials needed by SDG&E crews and contractors in eleven geographically positioned storeroom locations and multiple laydown yards across SDG&E's service territory. Warehousing provides material services including shipping, receiving, planned jobs as well as walk up requests.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflects the staffing levels needed to operate this area. Using historical data would not be appropriate because it does not reflect the recent transformation of our ongoing business needs, such as process improvements and consolidation of resources.

Non-Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflect the expected non-labor expenses needed to operate this area. The drivers for using the base year recorded costs methodology are consistent with the labor cost drivers. Historical averaging and trending of expenses would not be appropriate because non-labor expenses would not align with forecasted labor.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS011.000 - LOGISTICS SHOPS - WAREHOUSE
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	6,280	6,719	6,546	6,305	6,047	6,307	6,307	6,307	6,307	6,307	6,307
Non-Labor	1,490	1,417	1,618	2,194	924	924	924	924	924	924	924
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	7,770	8,136	8,164	8,499	6,971	7,231	7,231	7,231	7,231	7,231	7,231
FTE	48.8	51.4	51.1	48.1	45.8	45.8	45.8	45.8	45.8	45.8	45.8
Units	49	51	51	48	46	46	46	46	46	46	46

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS011.000 - LOGISTICS SHOPS - WAREHOUSE
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	6,047	6,047	6,047	6,047	6,047	6,047	260	260	260	260	260	260	6,307	6,307	6,307	6,307	6,307	6,307
NLbr	924	924	924	924	924	924	0	0	0	0	0	0	924	924	924	924	924	924
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6,971	6,971	6,971	6,971	6,971	6,971	260	260	260	260	260	260	7,231	7,231	7,231	7,231	7,231	7,231
FTE	45.8	45.8	45.8	45.8	45.8	45.8	0.0	0.0	0.0	0.0	0.0	0.0	45.8	45.8	45.8	45.8	45.8	45.8
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	260	0	0	260	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	260	0	0	260	0.0	0	
2027	260	0	0	260	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	260	0	0	260	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS011.000 - LOGISTICS SHOPS - WAREHOUSE
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	260	0	0	260	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	260	0	0	260	0.0	0	
2029	260	0	0	260	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	260	0	0	260	0.0	0	
2030	260	0	0	260	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	260	0	0	260	0.0	0	
2031	260	0	0	260	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	260	0	0	260	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS011.000 - LOGISTICS SHOPS - WAREHOUSE
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	4,658	5,216	5,338	5,358	5,471
Non-Labor	1,199	1,294	1,541	2,130	936
NSE	0	0	0	0	0
Total	5,857	6,510	6,879	7,489	6,407
FTE	41.8	44.1	44.2	41.8	40.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	-6	-197
Non-Labor	0	0	0	0	-12
NSE	0	0	0	0	0
Total	0	0	0	-6	-209
FTE	0.0	0.0	0.0	0.0	-1.6
Units	49	51	51	48	46
Recorded-Adjusted (Nominal \$)					
Labor	4,658	5,216	5,338	5,352	5,275
Non-Labor	1,199	1,294	1,541	2,130	924
NSE	0	0	0	0	0
Total	5,857	6,510	6,879	7,482	6,199
FTE	41.7	44.1	44.2	41.8	39.3
Units	49	51	51	48	46
Vacation & Sick (Nominal \$)					
Labor	701	760	741	726	772

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS011.000 - LOGISTICS SHOPS - WAREHOUSE
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	701	760	741	726	772
FTE	7.1	7.3	6.9	6.3	6.5
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	921	742	467	227	0
Non-Labor	291	124	77	64	0
NSE	0	0	0	0	0
Total	1,212	866	544	291	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	6,280	6,719	6,546	6,305	6,047
Non-Labor	1,490	1,417	1,618	2,194	924
NSE	0	0	0	0	0
Total	7,770	8,136	8,164	8,499	6,971
FTE	48.8	51.4	51.1	48.1	45.8
Units	49	51	51	48	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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS011.000 - LOGISTICS SHOPS - WAREHOUSE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	-6	-197
Non-Labor	0	0	0	0	-12
NSE	0	0	0	0	0
Total	0	0	0	-6	-209
FTE	0.0	0.0	0.0	0.0	-1.6
Units	49	51	51	48	46

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: Adjustment to add unit of measure.						
2021 Total	0	0	0	0.0	49	
2022	0	0	0	0.0	51	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2022 Total	0	0	0	0.0	51	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS011.000 - LOGISTICS SHOPS - WAREHOUSE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	51	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2023 Total	0	0	0	0.0	51	
2024	-6	0	0	0.0	0	1-Sided Adj
Explanation: Incremental costs that are anticipated to be requested for recovery through a non- GRC Catastrophic Event Memorandum Account (CEMA)						
2024	0	0	0	0.0	48	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2024 Total	-6	0	0	0.0	48	
2025	0	-2	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS011.000 - LOGISTICS SHOPS - WAREHOUSE
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	-11	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	-81	0	0	-0.7	0	1-Sided Adj
Explanation: Adjustment to remove labor for VREP positions that will not be backfilled.						
2025	-116	0	0	-0.9	0	1-Sided Adj
Explanation: Adjustment to remove labor for VREP positions that will not be backfilled.						
2025	0	0	0	0.0	46	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2025 Total	-197	-12	0	-1.6	46	

Note: Totals may include rounding differences.

Beginning of Workpaper
1SS012.000 - LOGISTICS & INVENTORY MANAGMENT

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS012.000 - LOGISTICS & INVENTORY MANAGMENT
Unit Measure: FTEs

Activity Description:

This cost center provides procurement support and inventory management for SDG&E's warehouse operations and coordinates material delivery and special support services for all construction activity. Inventory Management forecasts, orders, receives, inventories, distributes and accounts for tools, equipment and materials needed by utility crews and contractors.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflects the staffing levels needed to operate this area . Using historical data would not be appropriate because it does not reflect the recent transformation of our ongoing business needs, such as process improvements and consolidation of resources.

Non-Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflect the expected non-labor expenses needed to operate this area. The drivers for using the base year recorded costs methodology are consistent with the labor cost drivers. Historical averaging and trending of expenses would not be appropriate because non-labor expenses would not align with forecasted labor.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS012.000 - LOGISTICS & INVENTORY MANAGMENT
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	1,062	1,049	1,145	1,213	1,132	1,181	1,181	1,181	1,181	1,181	1,181
Non-Labor	294	314	680	3,204	4,298	4,298	4,298	4,298	4,298	4,298	4,298
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,356	1,362	1,825	4,417	5,430	5,479	5,479	5,479	5,479	5,479	5,479
FTE	9.7	9.4	9.9	10.2	9.1	9.1	9.1	9.1	9.1	9.1	9.1
Units	10	9	10	10	9	9	9	9	9	9	9

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS012.000 - LOGISTICS & INVENTORY MANAGMENT
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	1,132	1,132	1,132	1,132	1,132	1,132	49	49	49	49	49	49	1,181	1,181	1,181	1,181	1,181	1,181
NLbr	4,298	4,298	4,298	4,298	4,298	4,298	0	0	0	0	0	0	4,298	4,298	4,298	4,298	4,298	4,298
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,430	5,430	5,430	5,430	5,430	5,430	49	49	49	49	49	49	5,479	5,479	5,479	5,479	5,479	5,479
FTE	9.1	9.1	9.1	9.1	9.1	9.1	0.0	0.0	0.0	0.0	0.0	0.0	9.1	9.1	9.1	9.1	9.1	9.1
Units	9	9	9	9	9	9	0	0	0	0	0	0	9	9	9	9	9	9

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	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	49	0	0	49	0.0	0	
2027	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.						
2027 Total	49	0	0	49	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS012.000 - LOGISTICS & INVENTORY MANAGMENT
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	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	49	0	0	49	0.0	0	
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	49	0	0	49	0.0	0	
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	49	0	0	49	0.0	0	
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	49	0	0	49	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS012.000 - LOGISTICS & INVENTORY MANAGMENT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	787	814	976	1,373	1,246
Non-Labor	237	286	650	3,455	4,766
NSE	0	0	0	0	0
Total	1,024	1,100	1,626	4,827	6,012
FTE	8.3	8.1	8.8	11.5	9.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-42	-343	-258
Non-Labor	0	0	-3	-344	-468
NSE	0	0	0	0	0
Total	0	0	-45	-687	-726
FTE	0.0	0.0	-0.3	-2.8	-2.0
Units	10	9	10	10	9
Recorded-Adjusted (Nominal \$)					
Labor	787	814	934	1,029	987
Non-Labor	237	286	647	3,111	4,298
NSE	0	0	0	0	0
Total	1,024	1,100	1,581	4,140	5,286
FTE	8.3	8.1	8.6	8.8	7.8
Units	10	9	10	10	9
Vacation & Sick (Nominal \$)					
Labor	119	119	130	140	145

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS012.000 - LOGISTICS & INVENTORY MANAGMENT
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	119	119	130	140	145
FTE	1.4	1.3	1.3	1.4	1.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	156	116	82	44	0
Non-Labor	58	27	32	93	0
NSE	0	0	0	0	0
Total	213	143	114	137	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,062	1,049	1,145	1,213	1,132
Non-Labor	294	314	680	3,204	4,298
NSE	0	0	0	0	0
Total	1,356	1,362	1,825	4,417	5,430
FTE	9.7	9.4	9.9	10.2	9.1
Units	10	9	10	10	9

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS012.000 - LOGISTICS & INVENTORY MANAGMENT
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-42	-343	-258
Non-Labor	0	0	-3	-344	-468
NSE	0	0	0	0	0
Total	0	0	-45	-687	-726
FTE	0.0	0.0	-0.3	-2.8	-2.0
Units	10	9	10	10	9

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	10	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2021 Total	0	0	0	0.0	10	
2022	0	0	0	0.0	9	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2022 Total	0	0	0	0.0	9	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS012.000 - LOGISTICS & INVENTORY MANAGMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-42	-3	0	-0.3	0	CCTR Transf To 2100-3016.000
Explanation: Adjustment to transfer labor and non-labor costs to cost center 2100-3016 due to re-org.						
2023	0	0	0	0.0	10	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2023 Total	-42	-3	0	-0.3	10	
2024	-343	-344	0	-2.8	0	CCTR Transf To 2100-3016.000
Explanation: Adjustment to transfer labor and non-labor costs to cost center 2100-3016 due to re-org.						
2024	0	0	0	0.0	10	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2024 Total	-343	-344	0	-2.8	10	
2025	-230	-468	0	-1.7	0	CCTR Transf To 2100-3016.000
Explanation: Adjustment to transfer labor and non-labor costs to CC 2100-3016 due to re-org.						
2025	-29	0	0	-0.3	0	1-Sided Adj
Explanation: Adjustment to remove labor for VREP positions that will not be backfilled.						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Logistics & Inventory Management
Category-Sub: 1. Logistics & Inventory Management
Workpaper: 1SS012.000 - LOGISTICS & INVENTORY MANAGMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	9	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2025 Total	-258	-468	0	-2.0	9	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Facilities Operations
Workpaper: 1SS013.000

Summary for Category: H. Facilities Operations

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		833	999	999	999	999	999	999
Non-Labor		4,247	4,316	4,316	4,316	4,316	4,316	4,316
NSE		0	0	0	0	0	0	0
Total		5,080	5,315	5,315	5,315	5,315	5,315	5,315
FTE		6.2	7.6	7.6	7.6	7.6	7.6	7.6

Workpapers belonging to this Category:

1SS013.000 SDG&E FACILITIES OPERATIONS

Labor	833	999	999	999	999	999	999
Non-Labor	4,247	4,316	4,316	4,316	4,316	4,316	4,316
NSE	0	0	0	0	0	0	0
Total	5,080	5,315	5,315	5,315	5,315	5,315	5,315
FTE	6.2	7.6	7.6	7.6	7.6	7.6	7.6
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
1SS013.000 - SDG&E FACILITIES OPERATIONS

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Facilities Operations
Category-Sub: 1. Facilities Operations
Workpaper: 1SS013.000 - SDG&E FACILITIES OPERATIONS
Unit Measure: No feasible units

Activity Description:

Facility Operations provides O&M support for SDG&E's facilities, including general offices, construction and operations centers, telecommunications sites, and warehouses. Facility services include the negotiation and management of contracted services, such as electrical mechanical, structural, HVAC systems, janitorial, landscaping, trash, and pest control.

Forecast Explanations:

Labor - 3-YR Average

The 3-year historical average forecast methodology was used as it most accurately represents the year over year costs associated with the staffing levels required for the increased maintenance needs of SDG &E's facility infrastructures.

Non-Labor - 3-YR Average

A 3-year historical average forecast methodology was used as it most accurately reflects the expected non-labor expenses needed to operate this area, particularly with respect to a facility infrastructure that requires increased maintenance, a trend that is expected to continue through 2028. The drivers for using the 3-year historical average methodology are consistent with the labor cost drivers.

NSE - 3-YR Average

N/A

Units - 3-YR Average

No feasible units

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Facilities Operations
Category-Sub: 1. Facilities Operations
Workpaper: 1SS013.000 - SDG&E FACILITIES OPERATIONS
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	1,272	1,222	1,077	963	833	999	999	999	999	999	999
Non-Labor	3,452	3,758	4,291	4,411	4,247	4,316	4,316	4,316	4,316	4,316	4,316
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	4,724	4,981	5,368	5,374	5,080	5,315	5,315	5,315	5,315	5,315	5,315
FTE	10.7	10.3	8.9	7.8	6.2	7.6	7.6	7.6	7.6	7.6	7.6
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Facilities Operations
Category-Sub: 1. Facilities Operations
Workpaper: 1SS013.000 - SDG&E FACILITIES OPERATIONS
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	958	958	958	958	958	958	41	41	41	41	41	41	999	999	999	999	999	999
NLbr	4,316	4,316	4,316	4,316	4,316	4,316	0	0	0	0	0	0	4,316	4,316	4,316	4,316	4,316	4,316
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,274	5,274	5,274	5,274	5,274	5,274	41	41	41	41	41	41	5,315	5,315	5,315	5,315	5,315	5,315
FTE	7.6	7.6	7.6	7.6	7.6	7.6	0.0	0.0	0.0	0.0	0.0	0.0	7.6	7.6	7.6	7.6	7.6	7.6
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	41	0	0	41	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	41	0	0	41	0.0	0	
2027	41	0	0	41	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	41	0	0	41	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Facilities Operations
Category-Sub: 1. Facilities Operations
Workpaper: 1SS013.000 - SDG&E FACILITIES OPERATIONS
Unit Measure: No feasible units

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2028	41	0	0	41	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	41	0	0	41	0.0	0	
2029	41	0	0	41	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	41	0	0	41	0.0	0	
2030	41	0	0	41	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	41	0	0	41	0.0	0	
2031	41	0	0	41	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	41	0	0	41	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Facilities Operations
Category-Sub: 1. Facilities Operations
Workpaper: 1SS013.000 - SDG&E FACILITIES OPERATIONS
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	943	949	878	818	727
Non-Labor	2,777	3,430	4,087	4,455	4,247
NSE	0	0	0	0	0
Total	3,720	4,379	4,965	5,273	4,974
FTE	9.1	8.9	7.8	6.8	5.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-172	0
NSE	0	0	0	0	0
Total	0	0	0	-172	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	943	949	878	818	727
Non-Labor	2,777	3,430	4,087	4,283	4,247
NSE	0	0	0	0	0
Total	3,720	4,379	4,965	5,101	4,974
FTE	9.1	8.9	7.7	6.8	5.3
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	142	138	122	111	106

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Facilities Operations
Category-Sub: 1. Facilities Operations
Workpaper: 1SS013.000 - SDG&E FACILITIES OPERATIONS
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	142	138	122	111	106
FTE	1.6	1.4	1.2	1.0	0.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	186	135	77	35	0
Non-Labor	675	328	204	128	0
NSE	0	0	0	0	0
Total	861	464	281	163	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,272	1,222	1,077	963	833
Non-Labor	3,452	3,758	4,291	4,411	4,247
NSE	0	0	0	0	0
Total	4,724	4,981	5,368	5,374	5,080
FTE	10.7	10.3	8.9	7.8	6.2
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Facilities Operations
Category-Sub: 1. Facilities Operations
Workpaper: 1SS013.000 - SDG&E FACILITIES OPERATIONS
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	0	-172	0
NSE	0	0	0	0	0
Total	0	0	0	-172	0
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 Total	0	0	0	0.0	0	
2022 Total	0	0	0	0.0	0	
2023 Total	0	0	0	0.0	0	
2024	0	-172	0	0.0	0	1-Sided Adj

Explanation: Incremental costs that are anticipated to be requested for recovery through a non- GRC Catastrophic Event Memorandum Account (CEMA).

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Facilities Operations
Category-Sub: 1. Facilities Operations
Workpaper: 1SS013.000 - SDG&E FACILITIES OPERATIONS
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	0	-172	0	0.0	0	
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Rents & Operating Expenses
Workpaper: 1SS014.000

Summary for Category: I. Rents & Operating Expenses

	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	6,928	6,065	6,247	6,434	6,627	6,826	7,031
NSE	0	0	0	0	0	0	0
Total	6,928	6,065	6,247	6,434	6,627	6,826	7,031
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1SS014.000 SDG&E RENTS

Labor	0	0	0	0	0	0	0
Non-Labor	6,928	6,065	6,247	6,434	6,627	6,826	7,031
NSE	0	0	0	0	0	0	0
Total	6,928	6,065	6,247	6,434	6,627	6,826	7,031
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
1SS014.000 - SDG&E RENTS**

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Rents & Operating Expenses
Category-Sub 1. Rents & Operating Expenses
Workpaper: 1SS014.000 - SDG&E RENTS
Unit Measure: No feasible units

Activity Description:

This workpaper represents SDG&E's non-shared rents for administrative offices, telecommunication sites, and right of way easements.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

A zero based forecast was used as rents and the forecasted increases are driven by lease agreements.

Units - Zero-Based

N/A

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Rents & Operating Expenses
Category-Sub: 1. Rents & Operating Expenses
Workpaper: 1SS014.000 - SDG&E RENTS
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	6,036	4,950	6,011	6,291	6,928	6,065	6,247	6,434	6,627	6,826	7,031
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	6,036	4,950	6,011	6,291	6,928	6,065	6,247	6,434	6,627	6,826	7,031
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Rents & Operating Expenses
Category-Sub: 1. Rents & Operating Expenses
Workpaper: 1SS014.000 - SDG&E RENTS
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	6,065	6,247	6,434	6,627	6,826	7,031	0	0	0	0	0	0	6,065	6,247	6,434	6,627	6,826	7,031
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6,065	6,247	6,434	6,627	6,826	7,031	0	0	0	0	0	0	6,065	6,247	6,434	6,627	6,826	7,031
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Rents & Operating Expenses
Category-Sub: 1. Rents & Operating Expenses
Workpaper: 1SS014.000 - SDG&E RENTS
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	4,856	4,517	5,725	6,108	6,928
NSE	0	0	0	0	0
Total	4,856	4,517	5,725	6,108	6,928
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	4,856	4,517	5,725	6,108	6,928
NSE	0	0	0	0	0
Total	4,856	4,517	5,725	6,108	6,928
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Rents & Operating Expenses
Category-Sub: 1. Rents & Operating Expenses
Workpaper: 1SS014.000 - SDG&E RENTS
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	1,180	433	286	183	0
NSE	0	0	0	0	0
Total	1,180	433	286	183	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	6,036	4,950	6,011	6,291	6,928
NSE	0	0	0	0	0
Total	6,036	4,950	6,011	6,291	6,928
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Rents & Operating Expenses
Category-Sub: 1. Rents & Operating Expenses
Workpaper: 1SS014.000 - SDG&E RENTS
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	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

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: Adjustment to add unit of measure.

2021 Total	0	0	0	0.0	0	
2022 Total	0	0	0	0.0	0	
2023 Total	0	0	0	0.0	0	
2024 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Rents & Operating Expenses
Category-Sub: 1. Rents & Operating Expenses
Workpaper: 1SS014.000 - SDG&E RENTS
Unit Measure: No feasible units

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

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1SS014.000

**SDG&E Operations Support
Supplemental Workpaper
1SS014 - SDG&E Rents
Rent/Lease Forecast
In 2025\$(000)**

Site	2026	2027	2028	2029	2030	2031
Communication Sites	\$ 1,372	\$ 1,413	\$ 1,456	\$ 1,499	\$ 1,544	\$ 1,591
Construction Operations Centers	\$ 37	\$ 38	\$ 39	\$ 40	\$ 42	\$ 43
Power Plants	\$ 1,085	\$ 1,118	\$ 1,151	\$ 1,186	\$ 1,222	\$ 1,258
Right of Ways	\$ 589	\$ 606	\$ 625	\$ 643	\$ 663	\$ 682
Storage Fields	\$ 1,565	\$ 1,612	\$ 1,660	\$ 1,710	\$ 1,761	\$ 1,814
Substations	\$ 77	\$ 79	\$ 81	\$ 84	\$ 86	\$ 89
Total Land Leases	\$ 4,725	\$ 4,866	\$ 5,012	\$ 5,163	\$ 5,318	\$ 5,477

Site	2026	2027	2028	2029	2030	2031
Gillespie Airport	\$ 10	\$ 11	\$ 11	\$ 11	\$ 12	\$ 12
Greencraig A	\$ 253	\$ 260	\$ 268	\$ 276	\$ 284	\$ 293
Greencraig B	\$ 777	\$ 801	\$ 825	\$ 850	\$ 875	\$ 901
Ruffin Court	\$ 300	\$ 309	\$ 318	\$ 328	\$ 338	\$ 348
Total Office Leases	\$ 1,340	\$ 1,380	\$ 1,422	\$ 1,464	\$ 1,508	\$ 1,554

Grand Total	\$ 6,065	\$ 6,247	\$ 6,434	\$ 6,627	\$ 6,826	\$ 7,031
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Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. SDG&E Security
Workpaper: 1SS015.000

Summary for Category: J. SDG&E Security

	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	3,154	3,094	3,094	3,094	3,094	3,094	3,094
NSE	0	0	0	0	0	0	0
Total	3,154	3,094	3,094	3,094	3,094	3,094	3,094
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1SS015.000 SDG&E SECURITY

Labor	0	0	0	0	0	0	0
Non-Labor	3,154	3,094	3,094	3,094	3,094	3,094	3,094
NSE	0	0	0	0	0	0	0
Total	3,154	3,094	3,094	3,094	3,094	3,094	3,094
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Other							
Units	72	72	72	72	72	72	72

Note: Totals may include rounding differences.

Beginning of Workpaper
1SS015.000 - SDG&E SECURITY

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. SDG&E Security
Category-Sub: 1. SDG&E Security
Workpaper: 1SS015.000 - SDG&E SECURITY
Unit Measure: Other

Activity Description:

This workpaper contains the security guards posted at company facilities. Security Operations provides 24/7/365 services that monitor on-site conditions and provides an immediate response to all threats, issues and concerns that arise, while simultaneously working with local law enforcement and Sempra Corporate Security. These services are combined with passive technology that has been deployed such as CCTV cameras, intrusion sensors, card access, and fencing.

Forecast Explanations:

Labor - 3-YR Average

N/A

Non-Labor - 3-YR Average

A 3-year historical average forecast methodology was used as it most accurately reflects the year over year expected expenses for security services needed for SDG&E's facilities.

NSE - 3-YR Average

N/A

Units - 3-YR Average

Other; # of security guards

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. SDG&E Security
Category-Sub: 1. SDG&E Security
Workpaper: 1SS015.000 - SDG&E SECURITY
Unit Measure: Other

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	3,335	2,973	3,012	3,115	3,154	3,094	3,094	3,094	3,094	3,094	3,094
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	3,335	2,973	3,012	3,115	3,154	3,094	3,094	3,094	3,094	3,094	3,094
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	60	65	72	72	72	72	72	72	72	72	72

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. SDG&E Security
Category-Sub: 1. SDG&E Security
Workpaper: 1SS015.000 - SDG&E SECURITY
Unit Measure: Other

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	3,094	3,094	3,094	3,094	3,094	3,094	0	0	0	0	0	0	3,094	3,094	3,094	3,094	3,094	3,094
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,094	3,094	3,094	3,094	3,094	3,094	0	0	0	0	0	0	3,094	3,094	3,094	3,094	3,094	3,094
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	72	72	72	72	72	72	0	0	0	0	0	0	72	72	72	72	72	72

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

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. SDG&E Security
Category-Sub: 1. SDG&E Security
Workpaper: 1SS015.000 - SDG&E SECURITY
Unit Measure: Other

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	2,683	2,713	2,869	3,025	3,154
NSE	0	0	0	0	0
Total	2,683	2,713	2,869	3,025	3,154
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	60	65	72	72	72
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	2,683	2,713	2,869	3,025	3,154
NSE	0	0	0	0	0
Total	2,683	2,713	2,869	3,025	3,154
FTE	0.0	0.0	0.0	0.0	0.0
Units	60	65	72	72	72
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. SDG&E Security
Category-Sub: 1. SDG&E Security
Workpaper: 1SS015.000 - SDG&E SECURITY
Unit Measure: Other

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	652	260	143	90	0
NSE	0	0	0	0	0
Total	652	260	143	90	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	3,335	2,973	3,012	3,115	3,154
NSE	0	0	0	0	0
Total	3,335	2,973	3,012	3,115	3,154
FTE	0.0	0.0	0.0	0.0	0.0
Units	60	65	72	72	72

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. SDG&E Security
Category-Sub: 1. SDG&E Security
Workpaper: 1SS015.000 - SDG&E SECURITY
Unit Measure: Other

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	60	65	72	72	72

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	60	1-Sided Adj
Explanation: Adjustment to add unit of measure - number of security guards.						
2021 Total	0	0	0	0.0	60	
2022	0	0	0	0.0	65	1-Sided Adj
Explanation: Adjustment to add unit of measure - number of security guards.						
2022 Total	0	0	0	0.0	65	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. SDG&E Security
Category-Sub: 1. SDG&E Security
Workpaper: 1SS015.000 - SDG&E SECURITY
Unit Measure: Other

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	72	1-Sided Adj
Explanation: Adjustment to add unit of measure - number of security guards.						
2023 Total	0	0	0	0.0	72	
2024	0	0	0	0.0	72	1-Sided Adj
Explanation: Adjustment to add unit of measure - number of security guards.						
2024 Total	0	0	0	0.0	72	
2025	0	0	0	0.0	72	1-Sided Adj
Explanation: Adjustment to add unit of measure - number of security guards.						
2025 Total	0	0	0	0.0	72	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: K. SDG&E Office Services
Workpaper: 1SS016.000

Summary for Category: K. SDG&E Office Services

	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	2,146	2,258	2,258	2,258	2,258	2,258	2,258
NSE	0	0	0	0	0	0	0
Total	2,146	2,258	2,258	2,258	2,258	2,258	2,258
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1SS016.000 SDG&E OFFICE SERVICES

Labor	0	0	0	0	0	0	0
Non-Labor	2,146	2,258	2,258	2,258	2,258	2,258	2,258
NSE	0	0	0	0	0	0	0
Total	2,146	2,258	2,258	2,258	2,258	2,258	2,258
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
1SS016.000 - SDG&E OFFICE SERVICES

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: K. SDG&E Office Services
Category-Sub: 1. SDG&E Office Services
Workpaper: 1SS016.000 - SDG&E OFFICE SERVICES
Unit Measure: No feasible units

Activity Description:

Office Services manages the third party service contractors that provide document services such as operating and maintaining the copy centers and mail rooms, along with the multifunctional copier/scan/printer machines. This group also manages the third party service providers that handles archives and records management, along with the third party travel services provider that handles travel reservations and bookings. Lastly, this group manages contracts for onsite food service provides for employee dining services at various locations at SDG&E.

Forecast Explanations:

Labor - 3-YR Average

N/A

Non-Labor - 3-YR Average

A 3-year historical average forecast methodology was used as it most accurately reflects the year over year expected non-labor expenses needed to operate this area.

NSE - 3-YR Average

N/A

Units - 3-YR Average

No feasible units

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: K. SDG&E Office Services
Category-Sub: 1. SDG&E Office Services
Workpaper: 1SS016.000 - SDG&E OFFICE SERVICES
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	3,602	2,177	2,317	2,310	2,146	2,258	2,258	2,258	2,258	2,258	2,258
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	3,602	2,177	2,317	2,310	2,146	2,258	2,258	2,258	2,258	2,258	2,258
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: K. SDG&E Office Services
Category-Sub: 1. SDG&E Office Services
Workpaper: 1SS016.000 - SDG&E OFFICE SERVICES
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	2,258	2,258	2,258	2,258	2,258	2,258	0	0	0	0	0	0	2,258	2,258	2,258	2,258	2,258	2,258
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,258	2,258	2,258	2,258	2,258	2,258	0	0	0	0	0	0	2,258	2,258	2,258	2,258	2,258	2,258
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: K. SDG&E Office Services
Category-Sub: 1. SDG&E Office Services
Workpaper: 1SS016.000 - SDG&E OFFICE SERVICES
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	2,898	1,986	2,207	2,243	2,044
NSE	0	0	0	0	0
Total	2,898	1,986	2,207	2,243	2,044
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	102
NSE	0	0	0	0	0
Total	0	0	0	0	101
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	2,898	1,986	2,207	2,243	2,146
NSE	0	0	0	0	0
Total	2,898	1,986	2,207	2,243	2,146
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: K. SDG&E Office Services
Category-Sub: 1. SDG&E Office Services
Workpaper: 1SS016.000 - SDG&E OFFICE SERVICES
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	704	190	110	67	0
NSE	0	0	0	0	0
Total	704	190	110	67	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	3,602	2,177	2,317	2,310	2,146
NSE	0	0	0	0	0
Total	3,602	2,177	2,317	2,310	2,146
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: K. SDG&E Office Services
Category-Sub: 1. SDG&E Office Services
Workpaper: 1SS016.000 - SDG&E OFFICE SERVICES
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	-0.252
Non-Labor	0	0	0	0	102
NSE	0	0	0	0	0
Total	0	0	0	0	101
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 Total	0	0	0	0.0	0	
2022 Total	0	0	0	0.0	0	
2023 Total	0	0	0	0.0	0	
2024 Total	0	0	0	0.0	0	
2025	0	102	0	0.0	0	1-Sided Adj

Explanation: Adjustment to remove a one time credit that was received from Ricoh.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: K. SDG&E Office Services
Category-Sub: 1. SDG&E Office Services
Workpaper: 1SS016.000 - SDG&E OFFICE SERVICES
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	0	CCTR Transf To 2100-3407.000
Explanation: To transfer labor to the Office Services cost center 2100-3407. This cost center is intended for non-labor expenses only.						
2025 Total	0	102	0	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: L. Land Services & Tribal Relations
Workpaper: 1SS017.000

Summary for Category: L. Land Services & Tribal Relations

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		111	116	116	116	116	116	116
Non-Labor		604	604	604	604	604	604	604
NSE		0	0	0	0	0	0	0
Total		715	720	720	720	720	720	720
FTE		0.9	0.9	0.9	0.9	0.9	0.9	0.9

Workpapers belonging to this Category:

1SS017.000 LAND SERVICES & TRIBAL RELATIONS

Labor	111	116	116	116	116	116	116
Non-Labor	604	604	604	604	604	604	604
NSE	0	0	0	0	0	0	0
Total	715	720	720	720	720	720	720
FTE	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Unit Measure: FTEs							
Units	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Beginning of Workpaper
1SS017.000 - LAND SERVICES & TRIBAL RELATIONS

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: L. Land Services & Tribal Relations
Category-Sub: 1. Land Services & Tribal Relations
Workpaper: 1SS017.000 - LAND SERVICES & TRIBAL RELATIONS
Unit Measure: FTEs

Activity Description:

Land Services and Tribal Relations provides land management, right of way and surveying services for protection and enforcement of land rights, securing easements, and right of ways, as well as the management of survey contractors. Land Management responds to infractions (e.g., vehicle removal, gate/lock installation, or relocation of propane tanks under lines) of CPUC General Order operating standards and utility-developed standards related to land rights. Right of Way is responsible for the negotiation and acquisition of land rights in the form of easements, rights of way, licenses, and leases. Land Survey support is responsible for the management, service delivery, and quality assurance oversight of survey contractors.

Forecast Explanations:

Labor - Base YR Rec

The 3-year historical average forecast methodology was used as it most accurately represents the year over year costs associated with the staffing levels required to operate this area.

Non-Labor - Base YR Rec

A 3-year historical average forecast methodology was used as it most accurately reflects the year over year expected non-labor expenses needed to operate this area.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: L. Land Services & Tribal Relations
Category-Sub: 1. Land Services & Tribal Relations
Workpaper: 1SS017.000 - LAND SERVICES & TRIBAL RELATIONS
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	294	275	283	232	111	116	116	116	116	116	116
Non-Labor	784	697	710	1,291	604	604	604	604	604	604	604
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,078	972	992	1,522	715	720	720	720	720	720	720
FTE	1.9	1.6	1.7	1.4	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Units	2	2	2	1	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: L. Land Services & Tribal Relations
Category-Sub: 1. Land Services & Tribal Relations
Workpaper: 1SS017.000 - LAND SERVICES & TRIBAL RELATIONS
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	111	111	111	111	111	111	5	5	5	5	5	5	116	116	116	116	116	116
NLbr	604	604	604	604	604	604	0	0	0	0	0	0	604	604	604	604	604	604
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	715	715	715	715	715	715	5	5	5	5	5	5	720	720	720	720	720	720
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	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1

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	5	0	0	5	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	5	0	0	5	0.0	0	
2027	5	0	0	5	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	5	0	0	5	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: L. Land Services & Tribal Relations
Category-Sub: 1. Land Services & Tribal Relations
Workpaper: 1SS017.000 - LAND SERVICES & TRIBAL RELATIONS
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	5	0	0	5	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	5	0	0	5	0.0	0	
2029	5	0	0	5	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	5	0	0	5	0.0	0	
2030	5	0	0	5	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	5	0	0	5	0.0	0	
2031	5	0	0	5	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	5	0	0	5	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: L. Land Services & Tribal Relations
Category-Sub: 1. Land Services & Tribal Relations
Workpaper: 1SS017.000 - LAND SERVICES & TRIBAL RELATIONS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	218	213	316	197	137
Non-Labor	630	636	779	1,253	716
NSE	0	0	0	0	0
Total	848	849	1,095	1,450	853
FTE	1.6	1.4	2.2	1.2	1.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-86	0	-40
Non-Labor	0	0	-103	0	-112
NSE	0	0	0	0	0
Total	0	0	-189	0	-152
FTE	0.0	0.0	-0.7	0.0	-0.3
Units	2	2	2	1	1
Recorded-Adjusted (Nominal \$)					
Labor	218	213	230	197	97
Non-Labor	630	636	676	1,253	604
NSE	0	0	0	0	0
Total	848	849	906	1,450	701
FTE	1.6	1.4	1.4	1.2	0.7
Units	2	2	2	1	1
Vacation & Sick (Nominal \$)					
Labor	33	31	32	27	14

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: L. Land Services & Tribal Relations
Category-Sub: 1. Land Services & Tribal Relations
Workpaper: 1SS017.000 - LAND SERVICES & TRIBAL RELATIONS
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	33	31	32	27	14
FTE	0.3	0.2	0.3	0.2	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	43	30	20	8	0
Non-Labor	153	61	34	37	0
NSE	0	0	0	0	0
Total	196	91	54	46	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	294	275	283	232	111
Non-Labor	784	697	710	1,291	604
NSE	0	0	0	0	0
Total	1,078	972	992	1,522	715
FTE	1.9	1.6	1.7	1.4	0.9
Units	2	2	2	1	1

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: L. Land Services & Tribal Relations
Category-Sub: 1. Land Services & Tribal Relations
Workpaper: 1SS017.000 - LAND SERVICES & TRIBAL RELATIONS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-86	0	-40
Non-Labor	0	0	-103	0	-112
NSE	0	0	0	0	0
Total	0	0	-189	0	-152
FTE	0.0	0.0	-0.7	0.0	-0.3
Units	2	2	2	1	1

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2021 Total	0	0	0	0.0	2	
2022	0	0	0	0.0	2	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2022 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: L. Land Services & Tribal Relations
Category-Sub: 1. Land Services & Tribal Relations
Workpaper: 1SS017.000 - LAND SERVICES & TRIBAL RELATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-16	0	0	-0.1	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-4	-33	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-35	-68	0	-0.3	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-30	0	0	-0.3	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	0	-2	0	0.0	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	2	1-Sided Adj
Explanation:	Adjustment to add unit of measure.					
2023 Total	-86	-103	0	-0.7	2	
2024	0	0	0	0.0	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: L. Land Services & Tribal Relations
Category-Sub: 1. Land Services & Tribal Relations
Workpaper: 1SS017.000 - LAND SERVICES & TRIBAL RELATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to add unit of measure.						
2024 Total	0	0	0	0.0	1	
2025	-3	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2025	-3	-30	0	0.0	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
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2025	-11	-1	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	-21	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	-9	-45	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.						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: L. Land Services & Tribal Relations
Category-Sub: 1. Land Services & Tribal Relations
Workpaper: 1SS017.000 - LAND SERVICES & TRIBAL RELATIONS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	-12	-1	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	1	1-Sided Adj
Explanation: Adjustment to add unit of measure.						
2025	0	-15	0	0.0	0	1-Sided Adj
Explanation: To remove expenses related to the CA Tribal Energy Summit will be recorded BTL per AB1167.						
2025 Total	-40	-112	0	-0.3	1	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT

Witness: Todd J. Cahill

Summary of Shared Services Workpapers:

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Procurement/Category Management	6,374	6,788	6,788	6,788	6,788	6,788	6,788
B. Supply Management Center of Excellence	5,019	5,084	5,084	5,084	5,084	5,084	5,084
C. Contingent Workforce Portfolio	556	579	579	579	579	579	579
D. Facilities Operations	8,055	8,208	8,208	8,208	8,208	8,208	8,208
E. Corporate Real Estate	744	773	773	773	773	773	773
F. Facilities Capital Programs	35	54	54	54	54	54	54
G. Real Estate Planning & Move Management	1,156	1,056	1,056	1,056	1,056	1,056	1,056
H. Shared Office Services	1,691	1,760	1,760	1,760	1,760	1,760	1,760
I. Shared Services Rents	11,309	12,796	13,182	13,580	13,990	14,412	14,847
J. Common Area Maintenance	2,894	2,919	3,036	3,158	3,284	3,415	3,552
Total	37,833	40,017	40,520	41,040	41,576	42,129	42,701

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Cost Center: VARIOUS

Summary for Category: A. Procurement/Category Management

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	3,339	3,753	3,753	3,753	3,753	3,753	3,753
Non-Labor	3,035	3,035	3,035	3,035	3,035	3,035	3,035
NSE	0	0	0	0	0	0	0
Total	6,374	6,788	6,788	6,788	6,788	6,788	6,788
FTE	23.4	25.4	25.4	25.4	25.4	25.4	25.4

Cost Centers belonging to this Category:

2100-0700.000 SHARED SERVICES MAINT

Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure:

Units	0	0	0	0	0	0	0
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2100-3332.000 TECHNOLOGY PORTFOLIO

Labor	2,166	2,530	2,530	2,530	2,530	2,530	2,530
Non-Labor	2,184	2,184	2,184	2,184	2,184	2,184	2,184
NSE	0	0	0	0	0	0	0
Total	4,350	4,714	4,714	4,714	4,714	4,714	4,714
FTE	14.8	16.8	16.8	16.8	16.8	16.8	16.8

Unit Measure: FTEs

Units	15	17	17	17	17	17	17
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Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2100-4045.000 CUSTOMER PROGRAMS & SUPPORT SERVICES							
Labor	1,173	1,223	1,223	1,223	1,223	1,223	1,223
Non-Labor	851	851	851	851	851	851	851
NSE	0	0	0	0	0	0	0
Total	2,024	2,074	2,074	2,074	2,074	2,074	2,074
FTE	8.6	8.6	8.6	8.6	8.6	8.6	8.6
Unit Measure: FTEs							
Units	9	9	9	9	9	9	9
2100-4068.000 CENTURY PARK ANNEX RENTS							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0
2100-4069.000 Sacramento Rents							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2100-4074.000 CENTURY PARK ANNEX MAINTENANCE							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0
2100-4075.000 SACRAMENTO MAINTENANCE							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0
2100-4105.000 CP ANNEX CAMS MAINTENANCE							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3332.000 - TECHNOLOGY PORTFOLIO

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-3332.000 - TECHNOLOGY PORTFOLIO
Unit Measure: FTEs

Activity Description:

This cost center executes strategic and complicated contracting and sourcing events for the IT and Telecom organizations , by collaborating and coordinating with stakeholders to ensure objectives are met and value is added in the sourcing/contracting process. This cost center also develops and issues high value and high risk Requests for Purchase (RFPs), Requests for Information (RFIs), and Requests for Quotes (RFQs), along with coordinating and leading proposal reviews, evaluations and recommendation for contract awards.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflects the staffing levels needed to operate this area . Using historical data would not be appropriate because it does not reflect the recent transformation of our ongoing business needs, such as process improvements and consolidation of resources.

Non-Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflect the expected non-labor expenses needed to operate this area. The drivers for using the base year recorded costs methodology are consistent with the labor cost drivers. Historical averaging and trending of expenses would not be appropriate because non-labor expenses would not align with forecasted labor.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-3332.000 - TECHNOLOGY PORTFOLIO
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	1,299	1,732	2,082	2,038	2,166	2,530	2,530	2,530	2,530	2,530	2,530
Non-Labor	531	464	628	1,823	2,184	2,184	2,184	2,184	2,184	2,184	2,184
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,830	2,196	2,710	3,861	4,349	4,714	4,714	4,714	4,714	4,714	4,714
FTE	9.7	12.2	14.4	14.4	14.8	16.8	16.8	16.8	16.8	16.8	16.8
Units	10	12	14	14	15	17	17	17	17	17	17

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-3332.000 - TECHNOLOGY PORTFOLIO
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,166	2,184	0	4,350	14.8	15
Total Incurred	2,166	2,184	0	4,350	14.8	15
% Allocation						
Retained	44.00%	44.00%				
SEU	53.00%	53.00%				
CORP	3.00%	3.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,530	2,184	0	4,714	16.8	17
Total Incurred	2,530	2,184	0	4,714	16.8	17
% Allocation						
Retained	44.00%	44.00%				
SEU	53.00%	53.00%				
CORP	3.00%	3.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	2,530	2,184	0	4,714	16.8	17
Total	2,530	2,184	0	4,714	16.8	17
% Allocation						
	44.00%	44.00%				
	53.00%	53.00%				
	3.00%	3.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	2,530	2,184	0	4,714	16.8	17
Total	2,530	2,184	0	4,714	16.8	17
% Allocation						
	44.00%	44.00%				
	53.00%	53.00%				
	3.00%	3.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-3332.000 - TECHNOLOGY PORTFOLIO
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,530	2,184	0	4,714	16.8	17
Total Incurred	2,530	2,184	0	4,714	16.8	17
% Allocation						
Retained	44.00%	44.00%				
SEU	53.00%	53.00%				
CORP	3.00%	3.00%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,530	2,184	0	4,714	16.8	17
Total Incurred	2,530	2,184	0	4,714	16.8	17
% Allocation						
Retained	44.00%	44.00%				
SEU	53.00%	53.00%				
CORP	3.00%	3.00%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	2,530	2,184	0	4,714	16.8	17
Total Incurred	2,530	2,184	0	4,714	16.8	17
% Allocation						
Retained	44.00%	44.00%				
SEU	53.00%	53.00%				
CORP	3.00%	3.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-3332.000 - TECHNOLOGY PORTFOLIO
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The allocation is based on the LAN ID count. The LAN ID count is appropriate, because it is the same allocation method used by the IT department, and it most accurately represents the allocation of time and resources supported by this cost center.

Cost Center Allocation Percentage for 2026

The allocation is based on the LAN ID count. The LAN ID count is appropriate, because it is the same allocation method used by the IT department, and it most accurately represents the allocation of time and resources supported by this cost center.

Cost Center Allocation Percentage for 2027

The allocation is based on the LAN ID count. The LAN ID count is appropriate, because it is the same allocation method used by the IT department, and it most accurately represents the allocation of time and resources supported by this cost center.

Cost Center Allocation Percentage for 2028

The allocation is based on the LAN ID count. The LAN ID count is appropriate, because it is the same allocation method used by the IT department, and it most accurately represents the allocation of time and resources supported by this cost center.

Cost Center Allocation Percentage for 2029

The allocation is based on the LAN ID count. The LAN ID count is appropriate, because it is the same allocation method used by the IT department, and it most accurately represents the allocation of time and resources supported by this cost center.

Cost Center Allocation Percentage for 2030

The allocation is based on the LAN ID count. The LAN ID count is appropriate, because it is the same allocation method used by the IT department, and it most accurately represents the allocation of time and resources supported by this cost center.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-3332.000 - TECHNOLOGY PORTFOLIO
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

The allocation is based on the LAN ID count. The LAN ID count is appropriate, because it is the same allocation method used by the IT department, and it most accurately represents the allocation of time and resources supported by this cost center.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-3332.000 - TECHNOLOGY PORTFOLIO
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	2,166	2,166	2,166	2,166	2,166	2,166	364	364	364	364	364	364	2,530	2,530	2,530	2,530	2,530	2,530
NLbr	2,184	2,184	2,184	2,184	2,184	2,184	0	0	0	0	0	0	2,184	2,184	2,184	2,184	2,184	2,184
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,349	4,349	4,349	4,349	4,349	4,349	364	364	364	364	364	364	4,713	4,713	4,713	4,713	4,713	4,713
FTE	14.8	14.8	14.8	14.8	14.8	14.8	2.0	2.0	2.0	2.0	2.0	2.0	16.8	16.8	16.8	16.8	16.8	16.8
Units	15	15	15	15	15	15	2	2	2	2	2	2	17	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	135	0	0	135	1.0	1	1-Sided Adj
Explanation:	Backfill for Sr Category Management Advisor Vacancy.						
2026	125	0	0	125	1.0	1	1-Sided Adj
Explanation:	Backfill for Category Management Advisor Vacancy.						
2026	104	0	0	104	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	364	0	0	364	2.0	2	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-3332.000 - TECHNOLOGY PORTFOLIO
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	135	0	0	135	1.0	1	1-Sided Adj
Explanation:	Backfill for Sr Category Management Advisor Vacancy.						
2027	125	0	0	125	1.0	1	1-Sided Adj
Explanation:	Backfill for Category Management Advisor Vacancy.						
2027	104	0	0	104	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	364	0	0	364	2.0	2	
2028	135	0	0	135	1.0	1	1-Sided Adj
Explanation:	Backfill for Sr Category Management Advisor Vacancy.						
2028	125	0	0	125	1.0	1	1-Sided Adj
Explanation:	Backfill for Category Management Advisor Vacancy.						
2028	104	0	0	104	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	364	0	0	364	2.0	2	
2029	135	0	0	135	1.0	1	1-Sided Adj
Explanation:	Backfill for Sr Category Management Advisor Vacancy.						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-3332.000 - TECHNOLOGY PORTFOLIO
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	125	0	0	125	1.0	1	1-Sided Adj
Explanation:	Backfill for Category Management Advisor Vacancy.						
2029	104	0	0	104	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	364	0	0	364	2.0	2	
2030	135	0	0	135	1.0	1	1-Sided Adj
Explanation:	Backfill for Sr Category Management Advisor Vacancy.						
2030	125	0	0	125	1.0	1	1-Sided Adj
Explanation:	Backfill for Category Management Advisor Vacancy.						
2030	104	0	0	104	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	364	0	0	364	2.0	2	
2031	135	0	0	135	1.0	1	1-Sided Adj
Explanation:	Backfill for Sr Category Management Advisor Vacancy.						
2031	125	0	0	125	1.0	1	1-Sided Adj
Explanation:	Backfill for Category Management Advisor Vacancy.						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-3332.000 - TECHNOLOGY PORTFOLIO
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	104	0	0	104	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	364	0	0	364	2.0	2	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-3332.000 - TECHNOLOGY PORTFOLIO
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	983	1,394	1,742	1,742	1,889
Non-Labor	453	418	590	1,771	2,184
NSE	0	0	0	0	0
Total	1,436	1,812	2,332	3,513	4,073
FTE	8.3	10.5	12.5	12.5	12.7
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-20	-35	-25	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	-20	-35	-25	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	10	12	14	14	15
Recorded-Adjusted (Nominal \$)					
Labor	963	1,359	1,717	1,742	1,889
Non-Labor	453	418	590	1,771	2,184
NSE	0	0	0	0	0
Total	1,416	1,777	2,307	3,513	4,073
FTE	8.3	10.5	12.5	12.5	12.7
Units	10	12	14	14	15
Vacation & Sick (Nominal \$)					
Labor	145	198	238	236	277

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-3332.000 - TECHNOLOGY PORTFOLIO
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	145	198	238	236	277
FTE	1.4	1.7	1.9	1.9	2.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	191	174	126	59	0
Non-Labor	78	47	38	53	0
NSE	0	0	0	0	0
Total	269	221	164	111	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,299	1,732	2,082	2,038	2,166
Non-Labor	531	464	628	1,823	2,184
NSE	0	0	0	0	0
Total	1,830	2,196	2,710	3,861	4,349
FTE	9.7	12.2	14.4	14.4	14.8
Units	10	12	14	14	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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-3332.000 - TECHNOLOGY PORTFOLIO
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-20	-35	-25	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	-20	-35	-25	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	10	12	14	14	15

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-20	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove signing bonus.						
2021	0	0	0	0.0	10	1-Sided Adj
Explanation: To add unit of measure						
2021 Total	-20	0	0	0.0	10	
2022	-35	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-3332.000 - TECHNOLOGY PORTFOLIO
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove signing bonus.						
2022	0	0	0	0.0	12	1-Sided Adj
Explanation: To add unit of measure						
2022 Total	-35	0	0	0.0	12	
2023	-25	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove signing bonus.						
2023	0	0	0	0.0	14	1-Sided Adj
Explanation: To add unit of measure						
2023 Total	-25	0	0	0.0	14	
2024	0	0	0	0.0	14	1-Sided Adj
Explanation: To add unit of measure						
2024 Total	0	0	0	0.0	14	
2025	0	0	0	0.0	15	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-3332.000 - TECHNOLOGY PORTFOLIO
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: To add unit of measure						
2025 Total	0	0	0	0.0	15	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-4045.000 - CUSTOMER PROGRAMS & SUPPORT SERVICES

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-4045.000 - CUSTOMER PROGRAMS & SUPPORT SERVICES
Unit Measure: FTEs

Activity Description:

This cost center executes strategic and complicated contracting and sourcing events for the Customer Programs and Support Services organizations, by collaborating and coordinating with stakeholders to ensure objectives are met and value is added in the sourcing/contracting process. This cost center also develops and issues high value and high risk Requests for Purchase (RFPs), Requests for Information (RFIs), and Requests for Quotes (RFQs), along with coordinating and leading proposal reviews, evaluations and recommendation for contract awards.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflects the staffing levels needed to operate this area . Using historical data would not be appropriate because it does not reflect the recent transformation of our ongoing business needs, such as process improvements and consolidation of resources.

Non-Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflect the expected non-labor expenses needed to operate this area. The drivers for using the base year recorded costs methodology are consistent with the labor cost drivers. Historical averaging and trending of expenses would not be appropriate because non-labor expenses would not align with forecasted labor.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-4045.000 - CUSTOMER PROGRAMS & SUPPORT 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	845	682	1,252	1,228	1,173	1,223	1,223	1,223	1,223	1,223	1,223
Non-Labor	259	162	929	1,405	851	851	851	851	851	851	851
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,104	843	2,182	2,633	2,024	2,074	2,074	2,074	2,074	2,074	2,074
FTE	6.6	5.5	9.4	9.1	8.6	8.6	8.6	8.6	8.6	8.6	8.6
Units	7	6	0	9	9	9	9	9	9	9	9

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-4045.000 - CUSTOMER PROGRAMS & SUPPORT SERVICES
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,173	851	0	2,024	8.6	9
Total Incurred	1,173	851	0	2,024	8.6	9
% Allocation						
Retained	86.00%	86.00%				
SEU	0.00%	0.00%				
CORP	14.00%	14.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,223	851	0	2,074	8.6	9
Total Incurred	1,223	851	0	2,074	8.6	9
% Allocation						
Retained	86.00%	86.00%				
SEU	0.00%	0.00%				
CORP	14.00%	14.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,223	851	0	2,074	8.6	9
Total	1,223	851	0	2,074	8.6	9
	86.00%	86.00%				
	0.00%	0.00%				
	14.00%	14.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,223	851	0	2,074	8.6	9
Total	1,223	851	0	2,074	8.6	9
	86.00%	86.00%				
	0.00%	0.00%				
	14.00%	14.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-4045.000 - CUSTOMER PROGRAMS & SUPPORT SERVICES
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,223	851	0	2,074	8.6	9
Total Incurred	1,223	851	0	2,074	8.6	9
% Allocation						
Retained	86.00%	86.00%				
SEU	0.00%	0.00%				
CORP	14.00%	14.00%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,223	851	0	2,074	8.6	9
Total Incurred	1,223	851	0	2,074	8.6	9
% Allocation						
Retained	86.00%	86.00%				
SEU	0.00%	0.00%				
CORP	14.00%	14.00%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,223	851	0	2,074	8.6	9
Total Incurred	1,223	851	0	2,074	8.6	9
% Allocation						
Retained	86.00%	86.00%				
SEU	0.00%	0.00%				
CORP	14.00%	14.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-4045.000 - CUSTOMER PROGRAMS & SUPPORT SERVICES
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The shared service allocation is based on contract volume data. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Cost Center Allocation Percentage for 2026

The shared service allocation is based on contract volume data. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Cost Center Allocation Percentage for 2027

The shared service allocation is based on contract volume data. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Cost Center Allocation Percentage for 2028

The shared service allocation is based on contract volume data. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Cost Center Allocation Percentage for 2029

The shared service allocation is based on contract volume data. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Cost Center Allocation Percentage for 2030

The shared service allocation is based on contract volume data. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-4045.000 - CUSTOMER PROGRAMS & SUPPORT SERVICES
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

The shared service allocation is based on contract volume data. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-4045.000 - CUSTOMER PROGRAMS & SUPPORT 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	1,173	1,173	1,173	1,173	1,173	1,173	50	50	50	50	50	50	1,223	1,223	1,223	1,223	1,223	1,223
NLbr	851	851	851	851	851	851	0	0	0	0	0	0	851	851	851	851	851	851
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,024	2,024	2,024	2,024	2,024	2,024	50	50	50	50	50	50	2,074	2,074	2,074	2,074	2,074	2,074
FTE	8.6	8.6	8.6	8.6	8.6	8.6	0.0	0.0	0.0	0.0	0.0	0.0	8.6	8.6	8.6	8.6	8.6	8.6
Units	9	9	9	9	9	9	0	0	0	0	0	0	9	9	9	9	9	9

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	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.						
2026 Total	50	0	0	50	0.0	0	
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	50	0	0	50	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-4045.000 - CUSTOMER PROGRAMS & SUPPORT 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
2028	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.						
2028 Total	50	0	0	50	0.0	0	
2029	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.						
2029 Total	50	0	0	50	0.0	0	
2030	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.						
2030 Total	50	0	0	50	0.0	0	
2031	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.						
2031 Total	50	0	0	50	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-4045.000 - CUSTOMER PROGRAMS & SUPPORT SERVICES
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	626	535	1,050	1,095	1,023
Non-Labor	221	145	873	1,365	851
NSE	0	0	0	0	0
Total	847	680	1,922	2,460	1,874
FTE	5.6	4.7	8.1	7.9	7.4
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-17	-45	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	-17	-45	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	7	6	0	9	9
Recorded-Adjusted (Nominal \$)					
Labor	626	535	1,033	1,050	1,023
Non-Labor	221	145	873	1,365	851
NSE	0	0	0	0	0
Total	847	680	1,906	2,415	1,874
FTE	5.6	4.7	8.1	7.9	7.4
Units	7	6	0	9	9
Vacation & Sick (Nominal \$)					
Labor	94	78	143	142	150

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-4045.000 - CUSTOMER PROGRAMS & SUPPORT 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	94	78	143	142	150
FTE	1.0	0.8	1.3	1.2	1.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	124	69	76	35	0
Non-Labor	38	16	56	40	0
NSE	0	0	0	0	0
Total	162	85	132	76	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	845	682	1,252	1,228	1,173
Non-Labor	259	162	929	1,405	851
NSE	0	0	0	0	0
Total	1,104	843	2,182	2,633	2,024
FTE	6.6	5.5	9.4	9.1	8.6
Units	7	6	0	9	9

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-4045.000 - CUSTOMER PROGRAMS & SUPPORT SERVICES
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-17	-45	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	-17	-45	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	7	6	0	9	9

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	7	1-Sided Adj
Explanation: To add unit of measure						
2021 Total	0	0	0	0.0	7	
2022	0	0	0	0.0	6	1-Sided Adj
Explanation: To add unit of measure						
2022 Total	0	0	0	0.0	6	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: A. Procurement/Category Management
Category-Sub: 1. Procurement/Category Management
Cost Center: 2100-4045.000 - CUSTOMER PROGRAMS & SUPPORT SERVICES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-17	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove signing bonus.						
2023 Total	-17	0	0	0.0	0	
2024	-5	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove signing bonus.						
2024	-40	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove severance payout.						
2024	0	0	0	0.0	9	1-Sided Adj
Explanation: To add unit of measure						
2024 Total	-45	0	0	0.0	9	
2025	0	0	0	0.0	9	1-Sided Adj
Explanation: To add unit of measure						
2025 Total	0	0	0	0.0	9	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Supply Management Center of Excellence
Cost Center: 2100-3016.000

Summary for Category: B. Supply Management Center of Excellence

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		1,521	1,586	1,586	1,586	1,586	1,586	1,586
Non-Labor		3,498	3,498	3,498	3,498	3,498	3,498	3,498
NSE		0	0	0	0	0	0	0
Total		5,019	5,084	5,084	5,084	5,084	5,084	5,084
FTE		12.7	12.7	12.7	12.7	12.7	12.7	12.7

Cost Centers belonging to this Category:

2100-3016.000 SUPPLY MANAGEMENT CENTER OF EXCELLENCE

Labor	1,521	1,586	1,586	1,586	1,586	1,586	1,586
Non-Labor	3,498	3,498	3,498	3,498	3,498	3,498	3,498
NSE	0	0	0	0	0	0	0
Total	5,019	5,084	5,084	5,084	5,084	5,084	5,084
FTE	12.7	12.7	12.7	12.7	12.7	12.7	12.7
Unit Measure: FTEs							
Units	13	13	13	13	13	13	13

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3016.000 - SUPPLY MANAGEMENT CENTER OF EXCELLENCE

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Supply Management Center of Excellence
Category-Sub: 1. Supply Management Center of Excellence
Cost Center: 2100-3016.000 - SUPPLY MANAGEMENT CENTER OF EXCELLENCE
Unit Measure: FTEs

Activity Description:

The Supply Management Center of Excellence team oversees policy and compliance activities, which includes policy management, procedure development, audit response and data request collections, Sarbanes-Oxley (SOX) testing and advisory services. This team also oversees the technology integration program management which includes system oversight/management, business technical support, technology/solution assessment and implementations.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflects the staffing levels needed to operate this area . Using historical data would not be appropriate because it does not reflect the recent transformation of our ongoing business needs, such as process improvements and consolidation of resources.

Non-Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflect the expected non-labor expenses needed to operate this area. The drivers for using the base year recorded costs methodology are consistent with the labor cost drivers. Historical averaging and trending of expenses would not be appropriate because non-labor expenses would not align with forecasted labor.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Supply Management Center of Excellence
Category-Sub 1. Supply Management Center of Excellence
Cost Center: 2100-3016.000 - SUPPLY MANAGEMENT CENTER OF EXCELLENCE
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	2,164	1,790	1,440	2,012	1,521	1,586	1,586	1,586	1,586	1,586	1,586
Non-Labor	1,852	2,167	1,352	2,087	3,498	3,498	3,498	3,498	3,498	3,498	3,498
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	4,016	3,957	2,793	4,099	5,020	5,084	5,084	5,084	5,084	5,084	5,084
FTE	18.6	15.4	11.8	16.3	12.7	12.7	12.7	12.7	12.7	12.7	12.7
Units	19	15	8	16	13	13	13	13	13	13	13

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Supply Management Center of Excellence
Category-Sub: 1. Supply Management Center of Excellence
Cost Center: 2100-3016.000 - SUPPLY MANAGEMENT CENTER OF EXCELLENCE
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,521	3,498	0	5,019	12.7	13
Total Incurred	1,521	3,498	0	5,019	12.7	13
% Allocation						
Retained	91.00%	91.00%				
SEU	0.00%	0.00%				
CORP	9.00%	9.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,586	3,498	0	5,084	12.7	13
Total Incurred	1,586	3,498	0	5,084	12.7	13
% Allocation						
Retained	91.00%	91.00%				
SEU	0.00%	0.00%				
CORP	9.00%	9.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,586	3,498	0	5,084	12.7	13
	1,586	3,498	0	5,084	12.7	13
	91.00%	91.00%				
	0.00%	0.00%				
	9.00%	9.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,586	3,498	0	5,084	12.7	13
	1,586	3,498	0	5,084	12.7	13
	91.00%	91.00%				
	0.00%	0.00%				
	9.00%	9.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Supply Management Center of Excellence
Category-Sub: 1. Supply Management Center of Excellence
Cost Center: 2100-3016.000 - SUPPLY MANAGEMENT CENTER OF EXCELLENCE
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,586	3,498	0	5,084	12.7	13
Total Incurred	1,586	3,498	0	5,084	12.7	13
% Allocation						
Retained	91.00%	91.00%				
SEU	0.00%	0.00%				
CORP	9.00%	9.00%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,586	3,498	0	5,084	12.7	13
Total Incurred	1,586	3,498	0	5,084	12.7	13
% Allocation						
Retained	91.00%	91.00%				
SEU	0.00%	0.00%				
CORP	9.00%	9.00%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,586	3,498	0	5,084	12.7	13
Total Incurred	1,586	3,498	0	5,084	12.7	13
% Allocation						
Retained	91.00%	91.00%				
SEU	0.00%	0.00%				
CORP	9.00%	9.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Supply Management Center of Excellence
Category-Sub: 1. Supply Management Center of Excellence
Cost Center: 2100-3016.000 - SUPPLY MANAGEMENT CENTER OF EXCELLENCE
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The shared service allocation is based on contract volume data. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Cost Center Allocation Percentage for 2026

The shared service allocation is based on contract volume data. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Cost Center Allocation Percentage for 2027

The shared service allocation is based on contract volume data. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Cost Center Allocation Percentage for 2028

The shared service allocation is based on contract volume data. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Cost Center Allocation Percentage for 2029

The shared service allocation is based on contract volume data. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Cost Center Allocation Percentage for 2030

The shared service allocation is based on contract volume data. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Supply Management Center of Excellence
Category-Sub: 1. Supply Management Center of Excellence
Cost Center: 2100-3016.000 - SUPPLY MANAGEMENT CENTER OF EXCELLENCE
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

The shared service allocation is based on contract volume data. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Supply Management Center of Excellence
Category-Sub: 1. Supply Management Center of Excellence
Cost Center: 2100-3016.000 - SUPPLY MANAGEMENT CENTER OF EXCELLENCE
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	1,521	1,521	1,521	1,521	1,521	1,521	65	65	65	65	65	65	1,586	1,586	1,586	1,586	1,586	1,586
NLbr	3,498	3,498	3,498	3,498	3,498	3,498	0	0	0	0	0	0	3,498	3,498	3,498	3,498	3,498	3,498
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,020	5,020	5,020	5,020	5,020	5,020	65	65	65	65	65	65	5,085	5,085	5,085	5,085	5,085	5,085
FTE	12.7	12.7	12.7	12.7	12.7	12.7	0.0	0.0	0.0	0.0	0.0	0.0	12.7	12.7	12.7	12.7	12.7	12.7
Units	13	13	13	13	13	13	0	0	0	0	0	0	13	13	13	13	13	13

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	65	0	0	65	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	65	0	0	65	0.0	0	
2027	65	0	0	65	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	65	0	0	65	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Supply Management Center of Excellence
Category-Sub: 1. Supply Management Center of Excellence
Cost Center: 2100-3016.000 - SUPPLY MANAGEMENT CENTER OF EXCELLENCE
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	65	0	0	65	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	65	0	0	65	0.0	0	
2029	65	0	0	65	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	65	0	0	65	0.0	0	
2030	65	0	0	65	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	65	0	0	65	0.0	0	
2031	65	0	0	65	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	65	0	0	65	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Supply Management Center of Excellence
Category-Sub: 1. Supply Management Center of Excellence
Cost Center: 2100-3016.000 - SUPPLY MANAGEMENT CENTER OF EXCELLENCE
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	846	687	905	1,372	1,106
Non-Labor	1,129	1,250	1,011	1,408	2,939
NSE	0	0	0	0	0
Total	1,975	1,938	1,916	2,780	4,045
FTE	7.9	6.2	7.8	11.4	9.2
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	759	718	283	349	221
Non-Labor	451	698	260	618	559
NSE	0	0	0	0	0
Total	1,210	1,416	543	967	781
FTE	7.9	7.0	2.4	2.8	1.7
Units	19	15	8	16	13
Recorded-Adjusted (Nominal \$)					
Labor	1,605	1,405	1,188	1,721	1,327
Non-Labor	1,580	1,949	1,270	2,026	3,498
NSE	0	0	0	0	0
Total	3,185	3,354	2,458	3,747	4,826
FTE	15.8	13.2	10.3	14.2	10.9
Units	19	15	8	16	13
Vacation & Sick (Nominal \$)					
Labor	242	205	165	234	194

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Supply Management Center of Excellence
Category-Sub: 1. Supply Management Center of Excellence
Cost Center: 2100-3016.000 - SUPPLY MANAGEMENT CENTER OF EXCELLENCE
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	242	205	165	234	194
FTE	2.8	2.2	1.5	2.1	1.8
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	318	180	87	58	0
Non-Labor	272	218	82	60	0
NSE	0	0	0	0	0
Total	590	398	169	118	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,164	1,790	1,440	2,012	1,521
Non-Labor	1,852	2,167	1,352	2,087	3,498
NSE	0	0	0	0	0
Total	4,016	3,957	2,793	4,099	5,020
FTE	18.6	15.4	11.8	16.3	12.7
Units	19	15	8	16	13

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Supply Management Center of Excellence
Category-Sub: 1. Supply Management Center of Excellence
Cost Center: 2100-3016.000 - SUPPLY MANAGEMENT CENTER OF EXCELLENCE
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	759	718	283	349	221
Non-Labor	451	698	260	618	559
NSE	0	0	0	0	0
Total	1,210	1,416	543	967	781
FTE	7.9	7.0	2.4	2.8	1.7
Units	19	15	8	16	13

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-6	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove signing bonus.						
2021	765	451	0	7.9	0	CCTR Transf From 2100-3331.000
Explanation: To transfer labor and non-labor costs to workpapter 2100-3016 due to re-org.						
2021	0	1	0	0.0	0	CCTR Transf From 2100-3331.000
Explanation: To transfer labor and non-labor costs to workpapter 2100-3016 due to re-org.						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Supply Management Center of Excellence
Category-Sub: 1. Supply Management Center of Excellence
Cost Center: 2100-3016.000 - SUPPLY MANAGEMENT CENTER OF EXCELLENCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	19	1-Sided Adj
Explanation: To add unit of measure						
2021 Total	759	451	0	7.9	19	
2022	717	698	0	7.0	0	CCTR Transf From 2100-3331.000
Explanation: To transfer labor and non-labor costs to workpapter 2100-3016 due to re-org.						
2022	1	0	0	0.0	0	CCTR Transf From 2100-3331.000
Explanation: To transfer labor and non-labor costs to workpapter 2100-3016 due to re-org.						
2022	0	0	0	0.0	15	1-Sided Adj
Explanation: To add unit of measure						
2022 Total	718	698	0	7.0	15	
2023	242	256	0	2.1	0	CCTR Transf From 2100-3331.000
Explanation: To transfer labor and non-labor costs to workpapter 2100-3016 due to re-org.						
2023	42	3	0	0.3	0	CCTR Transf From 2100-4214.000
Explanation: Adjustment to transfer labor and non-labor costs to cost center 2100-3016 due to re-org.						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Supply Management Center of Excellence
Category-Sub: 1. Supply Management Center of Excellence
Cost Center: 2100-3016.000 - SUPPLY MANAGEMENT CENTER OF EXCELLENCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-1	0	0	0.0	0	CCTR Transf From 2100-3331.000
Explanation: To transfer labor and non-labor costs to workpapter 2100-3016 due to re-org.						
2023	0	0	0	0.0	8	1-Sided Adj
Explanation: To add unit of measure						
2023 Total	283	260	0	2.4	8	
2024	5	275	0	0.0	0	CCTR Transf From 2100-3331.000
Explanation: To transfer labor and non-labor costs to workpapter 2100-3016 due to re-org.						
2024	343	344	0	2.8	0	CCTR Transf From 2100-4214.000
Explanation: Adjustment to transfer labor and non-labor costs to cost center 2100-3016 due to re-org.						
2024	0	0	0	0.0	16	1-Sided Adj
Explanation: To add unit of measure						
2024 Total	349	618	0	2.8	16	
2025	0	92	0	0.0	0	CCTR Transf From 2100-3331.000

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: B. Supply Management Center of Excellence
Category-Sub: 1. Supply Management Center of Excellence
Cost Center: 2100-3016.000 - SUPPLY MANAGEMENT CENTER OF EXCELLENCE
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: To transfer costs to cost center 2100-3016 due to re-org.						
2025	230	468	0	1.7	0	CCTR Transf From 2100-4214.000
Explanation: Adjustment to transfer labor and non-labor costs to CC 2100-3016 due to re-org.						
2025	-9	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove signing bonus which is a one time expense.						
2025	0	0	0	0.0	13	1-Sided Adj
Explanation: To add unit of measure						
2025 Total	221	559	0	1.7	13	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Contingent Workforce Portfolio
Cost Center: 2100-4213.000

Summary for Category: C. Contingent Workforce Portfolio

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		536	559	559	559	559	559	559
Non-Labor		20	20	20	20	20	20	20
NSE		0	0	0	0	0	0	0
Total		556	579	579	579	579	579	579
FTE		3.8	3.8	3.8	3.8	3.8	3.8	3.8

Cost Centers belonging to this Category:

2100-4213.000 CONTINGENT WORKFORCE PORTFOLIO

Labor	536	559	559	559	559	559	559
Non-Labor	20	20	20	20	20	20	20
NSE	0	0	0	0	0	0	0
Total	556	579	579	579	579	579	579
FTE	3.8	3.8	3.8	3.8	3.8	3.8	3.8
Unit Measure: FTEs							
Units	4	4	4	4	4	4	4

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-4213.000 - CONTINGENT WORKFORCE PORTFOLIO

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Contingent Workforce Portfolio
Category-Sub: 1. Contingent Workforce Portfolio
Cost Center: 2100-4213.000 - CONTINGENT WORKFORCE PORTFOLIO
Unit Measure: FTEs

Activity Description:

The Contingent Workforce Portfolio serves the business by efficiently providing the best fit category of talent at the appropriate cost , minimizing risk, and achieving company goals while maintaining a flexible workforce. The Contingent Workforce Portfolio proactively addresses the evolving needs of SDG&E's dynamic business environment by partnering with supply management agents and human resource leaders to support SDG&E's external workforce business needs by providing guidance and qualitative analytics. SDG&E is dedicated to continuously improving the Contingent Workforce Portfolio through industry best practices and providing guidance in contingent workforce solutions .

Forecast Explanations:

Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflects the staffing levels needed to operate this area . Using historical data would not be appropriate because it does not reflect the recent transformation of our ongoing business needs, such as process improvements and consolidation of resources.

Non-Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflect the expected non-labor expenses needed to operate this area. The drivers for using the base year recorded costs methodology are consistent with the labor cost drivers. Historical averaging and trending of expenses would not be appropriate because non-labor expenses would not align with forecasted labor.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTE's

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Contingent Workforce Portfolio
Category-Sub: 1. Contingent Workforce Portfolio
Cost Center: 2100-4213.000 - CONTINGENT WORKFORCE PORTFOLIO
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	0	0	63	281	536	559	559	559	559	559	559
Non-Labor	0	0	2	23	20	20	20	20	20	20	20
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	65	304	557	579	579	579	579	579	579
FTE	0.0	0.0	0.5	2.1	3.8	3.8	3.8	3.8	3.8	3.8	3.8
Units	0	0	1	2	4	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Contingent Workforce Portfolio
Category-Sub: 1. Contingent Workforce Portfolio
Cost Center: 2100-4213.000 - CONTINGENT WORKFORCE PORTFOLIO
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	536	20	0	556	3.8	4
Total Incurred	536	20	0	556	3.8	4
% Allocation						
Retained	96.00%	96.00%				
SEU	0.00%	0.00%				
CORP	4.00%	4.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	559	20	0	579	3.8	4
Total Incurred	559	20	0	579	3.8	4
% Allocation						
Retained	96.00%	96.00%				
SEU	0.00%	0.00%				
CORP	4.00%	4.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	559	20	0	579	3.8	4
	559	20	0	579	3.8	4
	96.00%	96.00%				
	0.00%	0.00%				
	4.00%	4.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	559	20	0	579	3.8	4
	559	20	0	579	3.8	4
	96.00%	96.00%				
	0.00%	0.00%				
	4.00%	4.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Contingent Workforce Portfolio
Category-Sub: 1. Contingent Workforce Portfolio
Cost Center: 2100-4213.000 - CONTINGENT WORKFORCE PORTFOLIO
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	559	20	0	579	3.8	4
Total Incurred	559	20	0	579	3.8	4
% Allocation						
Retained	96.00%	96.00%				
SEU	0.00%	0.00%				
CORP	4.00%	4.00%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	559	20	0	579	3.8	4
Total Incurred	559	20	0	579	3.8	4
% Allocation						
Retained	96.00%	96.00%				
SEU	0.00%	0.00%				
CORP	4.00%	4.00%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	559	20	0	579	3.8	4
Total Incurred	559	20	0	579	3.8	4
% Allocation						
Retained	96.00%	96.00%				
SEU	0.00%	0.00%				
CORP	4.00%	4.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Contingent Workforce Portfolio
Category-Sub: 1. Contingent Workforce Portfolio
Cost Center: 2100-4213.000 - CONTINGENT WORKFORCE PORTFOLIO
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Shared services allocation is based on the number of Non-Employee Resources (NERs) on the books at the time. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Cost Center Allocation Percentage for 2026

Shared services allocation is based on the number of Non-Employee Resources (NERs) on the books at the time. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Cost Center Allocation Percentage for 2027

Shared services allocation is based on the number of Non-Employee Resources (NERs) on the books at the time. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Cost Center Allocation Percentage for 2028

Shared services allocation is based on the number of Non-Employee Resources (NERs) on the books at the time. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Cost Center Allocation Percentage for 2029

Shared services allocation is based on the number of Non-Employee Resources (NERs) on the books at the time. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Cost Center Allocation Percentage for 2030

Shared services allocation is based on the number of Non-Employee Resources (NERs) on the books at the time. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Contingent Workforce Portfolio
Category-Sub: 1. Contingent Workforce Portfolio
Cost Center: 2100-4213.000 - CONTINGENT WORKFORCE PORTFOLIO
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

Shared services allocation is based on the number of Non-Employee Resources (NERs) on the books at the time. This allocation methodology is appropriate as it most accurately reflects the support provided by this department.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Contingent Workforce Portfolio
Category-Sub: 1. Contingent Workforce Portfolio
Cost Center: 2100-4213.000 - CONTINGENT WORKFORCE PORTFOLIO
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	536	536	536	536	536	536	23	23	23	23	23	23	559	559	559	559	559	559
NLbr	20	20	20	20	20	20	0	0	0	0	0	0	20	20	20	20	20	20
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	557	557	557	557	557	557	23	23	23	23	23	23	580	580	580	580	580	580
FTE	3.8	3.8	3.8	3.8	3.8	3.8	0.0	0.0	0.0	0.0	0.0	0.0	3.8	3.8	3.8	3.8	3.8	3.8
Units	4	4	4	4	4	4	0	0	0	0	0	0	4	4	4	4	4	4

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	23	0	0	23	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	23	0	0	23	0.0	0	
2027	23	0	0	23	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	23	0	0	23	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Contingent Workforce Portfolio
Category-Sub: 1. Contingent Workforce Portfolio
Cost Center: 2100-4213.000 - CONTINGENT WORKFORCE PORTFOLIO
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	23	0	0	23	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	23	0	0	23	0.0	0	
2029	23	0	0	23	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	23	0	0	23	0.0	0	
2030	23	0	0	23	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	23	0	0	23	0.0	0	
2031	23	0	0	23	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	23	0	0	23	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Contingent Workforce Portfolio
Category-Sub: 1. Contingent Workforce Portfolio
Cost Center: 2100-4213.000 - CONTINGENT WORKFORCE PORTFOLIO
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	52	240	518
Non-Labor	0	0	2	23	20
NSE	0	0	0	0	0
Total	0	0	54	263	538
FTE	0.0	0.0	0.4	1.8	3.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-50
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	-50
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	1	2	4
Recorded-Adjusted (Nominal \$)					
Labor	0	0	52	240	468
Non-Labor	0	0	2	23	20
NSE	0	0	0	0	0
Total	0	0	54	263	488
FTE	0.0	0.0	0.4	1.8	3.3
Units	0	0	1	2	4
Vacation & Sick (Nominal \$)					
Labor	0	0	7	33	69

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Contingent Workforce Portfolio
Category-Sub: 1. Contingent Workforce Portfolio
Cost Center: 2100-4213.000 - CONTINGENT WORKFORCE PORTFOLIO
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	0	0	7	33	69
FTE	0.0	0.0	0.1	0.3	0.5
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	4	8	0
Non-Labor	0	0	0	1	0
NSE	0	0	0	0	0
Total	0	0	4	9	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	63	281	536
Non-Labor	0	0	2	23	20
NSE	0	0	0	0	0
Total	0	0	65	304	557
FTE	0.0	0.0	0.5	2.1	3.8
Units	0	0	1	2	4

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Contingent Workforce Portfolio
Category-Sub: 1. Contingent Workforce Portfolio
Cost Center: 2100-4213.000 - CONTINGENT WORKFORCE PORTFOLIO
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	-50
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	-50
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	1	2	4

Detail of Adjustments to Recorded in Nominal \$:

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	0	0	0	0.0	1	1-Sided Adj
Explanation: To add unit of measure						
2023 Total	0	0	0	0.0	1	
2024	0	0	0	0.0	2	1-Sided Adj

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: C. Contingent Workforce Portfolio
Category-Sub: 1. Contingent Workforce Portfolio
Cost Center: 2100-4213.000 - CONTINGENT WORKFORCE PORTFOLIO
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: To add unit of measure						
2024 Total	0	0	0	0.0	2	
2025	-50	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove severance payout which was a one time expense.						
2025	0	0	0	0.0	4	1-Sided Adj
Explanation: To add unit of measure						
2025 Total	-50	0	0	0.0	4	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Cost Center: VARIOUS

Summary for Category: D. Facilities Operations

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		1,794	2,251	2,251	2,251	2,251	2,251	2,251
Non-Labor		6,263	5,957	5,957	5,957	5,957	5,957	5,957
NSE		0	0	0	0	0	0	0
Total		8,057	8,208	8,208	8,208	8,208	8,208	8,208
FTE		11.6	13.4	13.4	13.4	13.4	13.4	13.4

Cost Centers belonging to this Category:

2100-0708.000 HQ FACILITY MAINTENANCE

Labor	246	249	249	249	249	249	249
Non-Labor	1,652	1,609	1,609	1,609	1,609	1,609	1,609
NSE	0	0	0	0	0	0	0
Total	1,898	1,858	1,858	1,858	1,858	1,858	1,858
FTE	2.2	2.1	2.1	2.1	2.1	2.1	2.1

Unit Measure: No feasible units

Units	0	0	0	0	0	0	0
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2100-3303.000 RE RESOURCES

Labor	92	81	81	81	81	81	81
Non-Labor	374	377	377	377	377	377	377
NSE	0	0	0	0	0	0	0
Total	466	458	458	458	458	458	458
FTE	0.8	0.6	0.6	0.6	0.6	0.6	0.6

Unit Measure: FTEs

Units	1	1	1	1	1	1	1
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Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2100-3323.000 FACILITIES OPERATIONS							
Labor	993	1,071	1,071	1,071	1,071	1,071	1,071
Non-Labor	4,188	3,883	3,883	3,883	3,883	3,883	3,883
NSE	0	0	0	0	0	0	0
Total	5,181	4,954	4,954	4,954	4,954	4,954	4,954
FTE	7.0	7.6	7.6	7.6	7.6	7.6	7.6
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0
2100-3588.000 VP SDGE OPS SUPPORT							
Labor	463	850	850	850	850	850	850
Non-Labor	49	88	88	88	88	88	88
NSE	0	0	0	0	0	0	0
Total	512	938	938	938	938	938	938
FTE	1.6	3.1	3.1	3.1	3.1	3.1	3.1
Unit Measure: FTEs							
Units	2	3	3	3	3	3	3
2100-3610.000 RB DATA CENTER							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2100-3714.000 DIRECTOR- SUPPORT SERVICES							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0
2100-3946.000 MANAGER FACILITES SDG&E							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0
2100-4072.000 CENTURY PARK MAINTENANCE							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2100-4073.000 CENTURY PARK EAST MAINTENANCE							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-0708.000 - HQ FACILITY MAINTENANCE

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-0708.000 - HQ FACILITY MAINTENANCE
Unit Measure: No feasible units

Activity Description:

This cost center represents the facility maintenance function for the Sempra HQ building. Through affiliate billing orders, all associated maintenance costs are allocated to the Corporate Center.

Forecast Explanations:

Labor - 3-YR Average

The 3-year historical average forecast methodology was used as it most accurately represents the year over year costs associated with the staffing levels required to operate this area.

Non-Labor - 3-YR Average

A 3-year historical average forecast methodology was used as it most accurately reflects the year over year expected non-labor expenses needed to operate this area.

NSE - 3-YR Average

N/A

Units - 3-YR Average

Other/Square Footage

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-0708.000 - HQ FACILITY MAINTENANCE
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	232	232	225	245	246	249	249	249	249	249	249
Non-Labor	1,134	1,122	1,866	1,308	1,652	1,609	1,609	1,609	1,609	1,609	1,609
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,366	1,354	2,092	1,553	1,898	1,858	1,858	1,858	1,858	1,858	1,858
FTE	2.3	2.2	2.1	2.2	2.2	2.1	2.1	2.1	2.1	2.1	2.1
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-0708.000 - HQ FACILITY MAINTENANCE
Unit Measure: No feasible units

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	246	1,652	0	1,898	2.2	0
Total Incurred	246	1,652	0	1,898	2.2	0
% Allocation						
Retained	0.00%	0.00%				
SEU	0.00%	0.00%				
CORP	100.00%	100.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	157	1,053	0	1,210	1.4	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	92	556	0	648	0.7	0
Total Incurred	249	1,609	0	1,858	2.1	0
% Allocation						
Retained	0.00%	0.00%				
SEU	0.00%	0.00%				
CORP	100.00%	100.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	157	1,053	0	1,210	1.4	0
	0	0	0	0	0.0	0
	92	556	0	648	0.7	0
Total	249	1,609	0	1,858	2.1	0
% Allocation						
	0.00%	0.00%				
	0.00%	0.00%				
	100.00%	100.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	157	1,053	0	1,210	1.4	0
	0	0	0	0	0.0	0
	92	556	0	648	0.7	0
Total	249	1,609	0	1,858	2.1	0
% Allocation						
	0.00%	0.00%				
	0.00%	0.00%				
	100.00%	100.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-0708.000 - HQ FACILITY MAINTENANCE
Unit Measure: No feasible units

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	157	1,053	0	1,210	1.4	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	92	556	0	648	0.7	0
Total Incurred	249	1,609	0	1,858	2.1	0
% Allocation						
Retained	0.00%	0.00%				
SEU	0.00%	0.00%				
CORP	100.00%	100.00%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	157	1,053	0	1,210	1.4	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	92	556	0	648	0.7	0
Total Incurred	249	1,609	0	1,858	2.1	0
% Allocation						
Retained	0.00%	0.00%				
SEU	0.00%	0.00%				
CORP	100.00%	100.00%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	157	1,053	0	1,210	1.4	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	92	556	0	648	0.7	0
Total Incurred	249	1,609	0	1,858	2.1	0
% Allocation						
Retained	0.00%	0.00%				
SEU	0.00%	0.00%				
CORP	100.00%	100.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-0708.000 - HQ FACILITY MAINTENANCE
Unit Measure: No feasible units

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

This cost center provides maintenace for corporate center.

Cost Center Allocation Percentage for 2026

This cost center provides maintenace for corporate center.

Cost Center Allocation Percentage for 2027

This cost center provides maintenace for corporate center.

Cost Center Allocation Percentage for 2028

This cost center provides maintenace for corporate center.

Cost Center Allocation Percentage for 2029

This cost center provides maintenace for corporate center.

Cost Center Allocation Percentage for 2030

This cost center provides maintenace for corporate center.

Cost Center Allocation Percentage for 2031

This cost center provides maintenace for corporate center.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-0708.000 - HQ FACILITY MAINTENANCE
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	239	239	239	239	239	239	10	10	10	10	10	10	249	249	249	249	249	249
NLbr	1,609	1,609	1,609	1,609	1,609	1,609	0	0	0	0	0	0	1,609	1,609	1,609	1,609	1,609	1,609
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,847	1,847	1,847	1,847	1,847	1,847	10	10	10	10	10	10	1,857	1,857	1,857	1,857	1,857	1,857
FTE	2.1	2.1	2.1	2.1	2.1	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1	2.1	2.1	2.1	2.1	2.1
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	10	0	0	10	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	10	0	0	10	0.0	0	
2027	10	0	0	10	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	10	0	0	10	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-0708.000 - HQ FACILITY MAINTENANCE
Unit Measure: No feasible units

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2028	10	0	0	10	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	10	0	0	10	0.0	0	
2029	10	0	0	10	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	10	0	0	10	0.0	0	
2030	10	0	0	10	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	10	0	0	10	0.0	0	
2031	10	0	0	10	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	10	0	0	10	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-0708.000 - HQ FACILITY MAINTENANCE
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	172	187	186	209	214
Non-Labor	968	1,009	1,753	1,270	1,652
NSE	0	0	0	0	0
Total	1,140	1,196	1,939	1,479	1,866
FTE	2.0	1.9	1.8	1.9	1.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	-5	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	-5	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	172	182	186	209	214
Non-Labor	968	1,009	1,753	1,270	1,652
NSE	0	0	0	0	0
Total	1,140	1,191	1,939	1,479	1,866
FTE	2.0	1.9	1.8	1.9	1.9
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	26	27	26	28	31

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-0708.000 - HQ FACILITY MAINTENANCE
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	26	27	26	28	31
FTE	0.3	0.3	0.3	0.3	0.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	34	23	14	7	0
Non-Labor	167	113	113	38	0
NSE	0	0	0	0	0
Total	201	136	127	45	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	232	232	225	245	246
Non-Labor	1,134	1,122	1,866	1,308	1,652
NSE	0	0	0	0	0
Total	1,366	1,354	2,092	1,553	1,898
FTE	2.3	2.2	2.1	2.2	2.2
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-0708.000 - HQ FACILITY MAINTENANCE
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	-5	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	-5	0	0	0
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: Adding unit of measure						
2021 Total	0	0	0	0.0	0	
2022	-5	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove signing bonus.						
2022 Total	-5	0	0	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-0708.000 - HQ FACILITY MAINTENANCE
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	0	0	0	0.0	0	
2024 Total	0	0	0	0.0	0	
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3303.000 - RE RESOURCES

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3303.000 - RE RESOURCES
Unit Measure: FTEs

Activity Description:

Real Estate Resources supports the workplace technology tools known as Integrated Work Management Software (IWMS). IWMS enables an integrated approach towards effectively managing all aspects of Corporate Real Estate : project management, maintenance management, sustainability management, space planning, portfolio management, lease management, work order management, and transactions management and reporting, which support the building portfolio.

Forecast Explanations:

Labor - 3-YR Average

The 3-year historical average forecast methodology was used as it most accurately represents the year over year costs associated with the staffing levels required to operate this area.

Non-Labor - 3-YR Average

A 3-year historical average forecast methodology was used as it most accurately reflects the year over year expected non-labor expenses needed to operate this area.

NSE - 3-YR Average

N/A

Units - 3-YR Average

FTE's

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3303.000 - RE RESOURCES
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	90	78	74	70	92	81	81	81	81	81	81
Non-Labor	262	255	387	370	374	377	377	377	377	377	377
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	352	333	461	440	465	458	458	458	458	458	458
FTE	0.9	0.6	0.6	0.5	0.8	0.6	0.6	0.6	0.6	0.6	0.6
Units	1	1	1	1	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3303.000 - RE RESOURCES
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	92	374	0	466	0.8	1
Total Incurred	92	374	0	466	0.8	1
% Allocation						
Retained	99.00%	99.00%				
SEU	0.00%	0.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	81	377	0	458	0.6	1
Total Incurred	81	377	0	458	0.6	1
% Allocation						
Retained	99.00%	99.00%				
SEU	0.00%	0.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	81	377	0	458	0.6	1
	81	377	0	458	0.6	1
% Allocation						
	99.00%	99.00%				
	0.00%	0.00%				
	1.00%	1.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	81	377	0	458	0.6	1
	81	377	0	458	0.6	1
% Allocation						
	99.00%	99.00%				
	0.00%	0.00%				
	1.00%	1.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3303.000 - RE RESOURCES
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	81	377	0	458	0.6	1
Total Incurred	81	377	0	458	0.6	1
% Allocation						
Retained	99.00%	99.00%				
SEU	0.00%	0.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	81	377	0	458	0.6	1
Total Incurred	81	377	0	458	0.6	1
% Allocation						
Retained	99.00%	99.00%				
SEU	0.00%	0.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	81	377	0	458	0.6	1
Total Incurred	81	377	0	458	0.6	1
% Allocation						
Retained	99.00%	99.00%				
SEU	0.00%	0.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3303.000 - RE RESOURCES
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The shared services allocation is based on Archibus transaction data . The transaction data includes Facility Operations workrequests, Move Management and Planning work requests, Corporate Real Estate and Facilities CapitalPrograms.

Cost Center Allocation Percentage for 2026

The shared services allocation is based on Archibus transaction data . The transaction data includes Facility Operations workrequests, Move Management and Planning work requests, Corporate Real Estate and Facilities CapitalPrograms.

Cost Center Allocation Percentage for 2027

The shared services allocation is based on Archibus transaction data . The transaction data includes Facility Operations workrequests, Move Management and Planning work requests, Corporate Real Estate and Facilities CapitalPrograms.

Cost Center Allocation Percentage for 2028

The shared services allocation is based on Archibus transaction data . The transaction data includes Facility Operations workrequests, Move Management and Planning work requests, Corporate Real Estate and Facilities CapitalPrograms.

Cost Center Allocation Percentage for 2029

The shared services allocation is based on Archibus transaction data . The transaction data includes Facility Operations workrequests, Move Management and Planning work requests, Corporate Real Estate and Facilities CapitalPrograms.

Cost Center Allocation Percentage for 2030

The shared services allocation is based on Archibus transaction data . The transaction data includes Facility Operations workrequests, Move Management and Planning work requests, Corporate Real Estate and Facilities CapitalPrograms.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3303.000 - RE RESOURCES
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

The shared services allocation is based on Archibus transaction data . The transaction data includes Facility Operations workrequests, Move Management and Planning work requests, Corporate Real Estate and Facilities CapitalPrograms.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3303.000 - RE RESOURCES
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	78	78	78	78	78	78	3	3	3	3	3	3	81	81	81	81	81	81
NLbr	377	377	377	377	377	377	0	0	0	0	0	0	377	377	377	377	377	377
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	455	455	455	455	455	455	3	3	3	3	3	3	458	458	458	458	458	458
FTE	0.6	0.6	0.6	0.6	0.6	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.6	0.6	0.6	0.6	0.6
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1

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	3	0	0	3	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	3	0	0	3	0.0	0	
2027	3	0	0	3	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	3	0	0	3	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3303.000 - RE RESOURCES
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	3	0	0	3	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	3	0	0	3	0.0	0	
2029	3	0	0	3	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	3	0	0	3	0.0	0	
2030	3	0	0	3	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	3	0	0	3	0.0	0	
2031	3	0	0	3	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	3	0	0	3	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3303.000 - RE RESOURCES
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	67	62	61	60	80
Non-Labor	223	229	363	359	374
NSE	0	0	0	0	0
Total	290	291	424	419	454
FTE	0.8	0.5	0.5	0.4	0.7
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	1	1
Recorded-Adjusted (Nominal \$)					
Labor	67	62	61	60	80
Non-Labor	223	229	363	359	374
NSE	0	0	0	0	0
Total	290	291	424	419	454
FTE	0.8	0.5	0.5	0.4	0.7
Units	1	1	1	1	1
Vacation & Sick (Nominal \$)					
Labor	10	9	8	8	12

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3303.000 - RE RESOURCES
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	10	9	8	8	12
FTE	0.1	0.1	0.1	0.1	0.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	13	8	4	2	0
Non-Labor	38	26	23	11	0
NSE	0	0	0	0	0
Total	52	34	28	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	90	78	74	70	92
Non-Labor	262	255	387	370	374
NSE	0	0	0	0	0
Total	352	333	461	440	465
FTE	0.9	0.6	0.6	0.5	0.8
Units	1	1	1	1	1

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3303.000 - RE RESOURCES
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	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	1	1	1	1	1

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	1	1-Sided Adj
Explanation: To add unit of measure						
2021 Total	0	0	0	0.0	1	
2022	0	0	0	0.0	1	1-Sided Adj
Explanation: To add unit of measure						
2022 Total	0	0	0	0.0	1	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3303.000 - RE RESOURCES
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	1	1-Sided Adj
Explanation: To add unit of measure						
2023 Total	0	0	0	0.0	1	
2024	0	0	0	0.0	1	1-Sided Adj
Explanation: To add unit of measure						
2024 Total	0	0	0	0.0	1	
2025	0	0	0	0.0	1	1-Sided Adj
Explanation: To add unit of measure						
2025 Total	0	0	0	0.0	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3323.000 - FACILITIES OPERATIONS

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub 1. Facilities Operations
Cost Center: 2100-3323.000 - FACILITIES OPERATIONS
Unit Measure: No feasible units

Activity Description:

Facility Operations shared services costs pertain primarily to the Century Park Complex and the Rancho Bernardo Data Center (RBDC). The RBDC is a key SDG&E shared facility because of its critical contribution to the continued safety and reliability of our operations. Facility services include the negotiation and management of contracted services, such as electrical mechanical, structural, HVAC systems, janitorial, landscaping, trash, and pest control.

Forecast Explanations:

Labor - 3-YR Average

The 3-year historical average forecast methodology was used as it most accurately represents the year over year costs associated with the staffing levels required for the increased maintenance needs of SDG &E's facility infrastructures.

Non-Labor - 3-YR Average

A 3-year historical average forecast methodology was used as it most accurately reflects the expected non-labor expenses needed to operate this area, particularly with respect to a facility infrastructure that requires increased maintenance, a trend that is expected to continue through 2028. The drivers for using the 3-year historical average methodology are consistent with the labor cost drivers.

NSE - 3-YR Average

N/A

Units - 3-YR Average

No feasible units

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3323.000 - FACILITIES OPERATIONS
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	1,074	1,135	1,141	949	993	1,072	1,072	1,072	1,072	1,072	1,072
Non-Labor	3,470	3,481	3,697	3,765	4,188	3,884	3,884	3,884	3,884	3,884	3,884
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	4,544	4,616	4,838	4,714	5,180	4,956	4,956	4,956	4,956	4,956	4,956
FTE	8.4	8.9	8.9	6.9	7.0	7.6	7.6	7.6	7.6	7.6	7.6
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3323.000 - FACILITIES OPERATIONS
Unit Measure: No feasible units

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	993	4,188	0	5,181	7.0	0
Total Incurred	993	4,188	0	5,181	7.0	0
% Allocation						
Retained	87.00%	87.00%				
SEU	12.00%	12.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	23	5	0	28	0.1	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,049	3,879	0	4,928	7.5	0
Total Incurred	1,072	3,884	0	4,956	7.6	0
% Allocation						
Retained	87.00%	87.00%				
SEU	12.00%	12.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	23	5	0	28	0.1	0
	0	0	0	0	0.0	0
	1,049	3,879	0	4,928	7.5	0
	1,072	3,884	0	4,956	7.6	0
% Allocation						
	87.00%	87.00%				
	12.00%	12.00%				
	1.00%	1.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	23	5	0	28	0.1	0
	0	0	0	0	0.0	0
	1,049	3,879	0	4,928	7.5	0
	1,072	3,884	0	4,956	7.6	0
% Allocation						
	87.00%	87.00%				
	12.00%	12.00%				
	1.00%	1.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3323.000 - FACILITIES OPERATIONS
Unit Measure: No feasible units

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	23	5	0	28	0.1	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,049	3,879	0	4,928	7.5	0
Total Incurred	1,072	3,884	0	4,956	7.6	0
% Allocation						
Retained	87.00%	87.00%				
SEU	12.00%	12.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	23	5	0	28	0.1	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,049	3,879	0	4,928	7.5	0
Total Incurred	1,072	3,884	0	4,956	7.6	0
% Allocation						
Retained	87.00%	87.00%				
SEU	12.00%	12.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	23	5	0	28	0.1	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,049	3,879	0	4,928	7.5	0
Total Incurred	1,072	3,884	0	4,956	7.6	0
% Allocation						
Retained	87.00%	87.00%				
SEU	12.00%	12.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3323.000 - FACILITIES OPERATIONS
Unit Measure: No feasible units

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The shared service allocation is based on a facilities space study.

Cost Center Allocation Percentage for 2026

The shared service allocation is based on a facilities space study.

Cost Center Allocation Percentage for 2027

The shared service allocation is based on a facilities space study.

Cost Center Allocation Percentage for 2028

The shared service allocation is based on a facilities space study.

Cost Center Allocation Percentage for 2029

The shared service allocation is based on a facilities space study.

Cost Center Allocation Percentage for 2030

The shared service allocation is based on a facilities space study.

Cost Center Allocation Percentage for 2031

The shared service allocation is based on a facilities space study.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3323.000 - FACILITIES OPERATIONS
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	1,027	1,027	1,027	1,027	1,027	1,027	44	44	44	44	44	44	1,071	1,071	1,071	1,071	1,071	1,071
NLbr	3,883	3,883	3,883	3,883	3,883	3,883	0	0	0	0	0	0	3,883	3,883	3,883	3,883	3,883	3,883
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,911	4,911	4,911	4,911	4,911	4,911	44	44	44	44	44	44	4,955	4,955	4,955	4,955	4,955	4,955
FTE	7.6	7.6	7.6	7.6	7.6	7.6	0.0	0.0	0.0	0.0	0.0	0.0	7.6	7.6	7.6	7.6	7.6	7.6
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	44	0	0	44	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	44	0	0	44	0.0	0	
2027	44	0	0	44	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	44	0	0	44	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3323.000 - FACILITIES OPERATIONS
Unit Measure: No feasible units

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2028	44	0	0	44	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	44	0	0	44	0.0	0	
2029	44	0	0	44	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	44	0	0	44	0.0	0	
2030	44	0	0	44	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	44	0	0	44	0.0	0	
2031	44	0	0	44	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	44	0	0	44	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3323.000 - FACILITIES OPERATIONS
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	797	891	941	812	866
Non-Labor	2,804	2,974	3,121	3,353	3,862
NSE	0	0	0	0	0
Total	3,600	3,865	4,062	4,165	4,728
FTE	7.2	7.7	7.7	6.1	6.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	156	156	352	303	325
NSE	0	0	0	0	0
Total	156	156	352	303	325
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	797	891	941	812	866
Non-Labor	2,960	3,130	3,473	3,657	4,188
NSE	0	0	0	0	0
Total	3,757	4,021	4,414	4,468	5,054
FTE	7.2	7.7	7.7	6.0	6.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	120	130	131	110	127

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3323.000 - FACILITIES OPERATIONS
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	120	130	131	110	127
FTE	1.2	1.2	1.2	0.9	1.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	158	114	69	27	0
Non-Labor	509	351	224	108	0
NSE	0	0	0	0	0
Total	667	465	293	136	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,074	1,135	1,141	949	993
Non-Labor	3,470	3,481	3,697	3,765	4,188
NSE	0	0	0	0	0
Total	4,544	4,616	4,838	4,714	5,180
FTE	8.4	8.9	8.9	6.9	7.0
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3323.000 - FACILITIES OPERATIONS
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	156	156	352	303	325
NSE	0	0	0	0	0
Total	156	156	352	303	325
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	156	0	0.0	0	CCTR Transf From 2100-3655.000
2021 Total	0	156	0	0.0	0	
2022	0	156	0	0.0	0	CCTR Transf From 2100-3655.000
2022 Total	0	156	0	0.0	0	

Explanation: Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.

Explanation: Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3323.000 - FACILITIES OPERATIONS
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	339	0	0.0	0	CCTR Transf From 2100-3655.000
Explanation: Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.						
2023	0	13	0	0.0	0	CCTR Transf From 2100-3656.000
Explanation: Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.						
2023 Total	0	352	0	0.0	0	
2024	0	19	0	0.0	0	CCTR Transf From 2100-3652.000
Explanation: Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.						
2024	0	284	0	0.0	0	CCTR Transf From 2100-3655.000
Explanation: Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.						
2024 Total	0	303	0	0.0	0	
2025	0	325	0	0.0	0	CCTR Transf From 2100-3655.000
Explanation: Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.						
2025 Total	0	325	0	0.0	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3588.000 - VP SDGE OPS SUPPORT

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3588.000 - VP SDGE OPS SUPPORT
Unit Measure: FTEs

Activity Description:

This cost center contains the costs associated with the Operations Support VP and support staff.

Forecast Explanations:

Labor - 3-YR Average

The 3-year historical average forecast methodology was used as it most accurately represents the year over year costs associated with the staffing levels required to operate this area.

Non-Labor - 3-YR Average

A 3-year historical average forecast methodology was used as it most accurately reflects the year over year expected non-labor expenses needed to operate this area.

NSE - 3-YR Average

N/A

Units - 3-YR Average

FTEs

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3588.000 - VP SDGE OPS SUPPORT
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	382	419	452	456	463	850	850	850	850	850	850
Non-Labor	16	21	45	21	49	88	88	88	88	88	88
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	398	440	497	476	511	938	938	938	938	938	938
FTE	1.6	1.7	1.7	1.6	1.6	3.1	3.1	3.1	3.1	3.1	3.1
Units	2	2	2	2	2	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3588.000 - VP SDGE OPS SUPPORT
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	463	49	0	512	1.6	2
Total Incurred	463	49	0	512	1.6	2
% Allocation						
Retained	98.00%	98.00%				
SEU	1.00%	1.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	3	0	3	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	850	85	0	935	3.1	3
Total Incurred	850	88	0	938	3.1	3
% Allocation						
Retained	98.00%	98.00%				
SEU	1.00%	1.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	3	0	3	0.0	0
	0	0	0	0	0.0	0
	850	85	0	935	3.1	3
	850	88	0	938	3.1	3
% Allocation						
	98.00%	98.00%				
	1.00%	1.00%				
	1.00%	1.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	3	0	3	0.0	0
	0	0	0	0	0.0	0
	850	85	0	935	3.1	3
	850	88	0	938	3.1	3
% Allocation						
	98.00%	98.00%				
	1.00%	1.00%				
	1.00%	1.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3588.000 - VP SDGE OPS SUPPORT
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	3	0	3	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	850	85	0	935	3.1	3
Total Incurred	850	88	0	938	3.1	3
% Allocation						
Retained	98.00%	98.00%				
SEU	1.00%	1.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	3	0	3	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	850	85	0	935	3.1	3
Total Incurred	850	88	0	938	3.1	3
% Allocation						
Retained	98.00%	98.00%				
SEU	1.00%	1.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	3	0	3	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	850	85	0	935	3.1	3
Total Incurred	850	88	0	938	3.1	3
% Allocation						
Retained	98.00%	98.00%				
SEU	1.00%	1.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3588.000 - VP SDGE OPS SUPPORT
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The shared service allocation percentages for the VP cost center is the weighted average of all cost center allocations under the Operations Support Division at SDG&E. Using the weighted average allocation method equitably represents the support provided at the affiliate companies .

Cost Center Allocation Percentage for 2026

The shared service allocation percentages for the VP cost center is the weighted average of all cost center allocations under the Operations Support Division at SDG&E. Using the weighted average allocation method equitably represents the support provided at the affiliate companies .

Cost Center Allocation Percentage for 2027

The shared service allocation percentages for the VP cost center is the weighted average of all cost center allocations under the Operations Support Division at SDG&E. Using the weighted average allocation method equitably represents the support provided at the affiliate companies .

Cost Center Allocation Percentage for 2028

The shared service allocation percentages for the VP cost center is the weighted average of all cost center allocations under the Operations Support Division at SDG&E. Using the weighted average allocation method equitably represents the support provided at the affiliate companies .

Cost Center Allocation Percentage for 2029

The shared service allocation percentages for the VP cost center is the weighted average of all cost center allocations under the Operations Support Division at SDG&E. Using the weighted average allocation method equitably represents the support provided at the affiliate companies .

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3588.000 - VP SDGE OPS SUPPORT
Unit Measure: FTEs

Cost Center Allocation Percentage for 2030

The shared service allocation percentages for the VP cost center is the weighted average of all cost center allocations under the Operations Support Division at SDG&E. Using the weighted average allocation method equitably represents the support provided at the affiliate companies .

Cost Center Allocation Percentage for 2031

The shared service allocation percentages for the VP cost center is the weighted average of all cost center allocations under the Operations Support Division at SDG&E. Using the weighted average allocation method equitably represents the support provided at the affiliate companies .

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3588.000 - VP SDGE OPS SUPPORT
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	457	457	457	457	457	457	393	393	393	393	393	393	850	850	850	850	850	850
NLbr	38	38	38	38	38	38	50	50	50	50	50	50	88	88	88	88	88	88
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	495	495	495	495	495	495	443	443	443	443	443	443	938	938	938	938	938	938
FTE	1.6	1.6	1.6	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5	3.1	3.1	3.1	3.1	3.1	3.1
Units	2	2	2	2	2	2	1	1	1	1	1	1	3	3	3	3	3	3

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	358	50	0	408	1.5	1	1-Sided Adj
Explanation:	Labor and non-labor expenses for the newly created VP of Supply Management.						
2026	35	0	0	35	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	393	50	0	443	1.5	1	
2027	358	50	0	408	1.5	1	1-Sided Adj
Explanation:	Labor and non-labor expenses for the newly created VP of Supply Management.						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3588.000 - VP SDGE OPS SUPPORT
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2027	35	0	0	35	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	393	50	0	443	1.5	1	
2028	358	50	0	408	1.5	1	1-Sided Adj
Explanation:	Labor and non-labor expenses for the newly created VP of Supply Management.						
2028	35	0	0	35	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	393	50	0	443	1.5	1	
2029	358	50	0	408	1.5	1	1-Sided Adj
Explanation:	Labor and non-labor expenses for the newly created VP of Supply Management.						
2029	35	0	0	35	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	393	50	0	443	1.5	1	
2030	358	50	0	408	1.5	1	1-Sided Adj
Explanation:	Labor and non-labor expenses for the newly created VP of Supply Management.						

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3588.000 - VP SDGE OPS SUPPORT
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2030	35	0	0	35	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	393	50	0	443	1.5	1	
2031	358	50	0	408	1.5	1	1-Sided Adj
Explanation: Labor and non-labor expenses for the newly created VP of Supply Management.							
2031	35	0	0	35	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	393	50	0	443	1.5	1	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3588.000 - VP SDGE OPS SUPPORT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	283	329	373	390	404
Non-Labor	14	19	117	20	49
NSE	0	0	0	0	0
Total	297	348	490	410	452
FTE	1.4	1.5	1.5	1.4	1.4
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	-75	0	0
NSE	0	0	0	0	0
Total	0	0	-75	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	2	2	2	2
Recorded-Adjusted (Nominal \$)					
Labor	283	329	373	390	404
Non-Labor	14	19	42	20	49
NSE	0	0	0	0	0
Total	297	348	415	410	452
FTE	1.4	1.5	1.5	1.4	1.4
Units	2	2	2	2	2
Vacation & Sick (Nominal \$)					
Labor	43	48	52	53	59

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3588.000 - VP SDGE OPS SUPPORT
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	43	48	52	53	59
FTE	0.2	0.2	0.2	0.2	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	56	42	27	13	0
Non-Labor	2	2	3	1	0
NSE	0	0	0	0	0
Total	58	44	30	14	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	382	419	452	456	463
Non-Labor	16	21	45	21	49
NSE	0	0	0	0	0
Total	398	440	497	476	511
FTE	1.6	1.7	1.7	1.6	1.6
Units	2	2	2	2	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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3588.000 - VP SDGE OPS SUPPORT
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	-75	0	0
NSE	0	0	0	0	0
Total	0	0	-75	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	2	2	2	2

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	2	1-Sided Adj
Explanation: Adding unit of measure						
2021 Total	0	0	0	0.0	2	
2022	0	0	0	0.0	2	1-Sided Adj
Explanation: Adding unit of measure						
2022 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3588.000 - VP SDGE OPS SUPPORT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	-75	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove retention payment.						
2023	0	0	0	0.0	2	1-Sided Adj
Explanation: Adding unit of measure						
2023 Total	0	-75	0	0.0	2	
2024	0	0	0	0.0	2	1-Sided Adj
Explanation: Adding unit of measure						
2024 Total	0	0	0	0.0	2	
2025	0	0	0	0.0	2	1-Sided Adj
Explanation: Adding unit of measure						
2025 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3610.000 - RB DATA CENTER

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub 1. Facilities Operations
Cost Center: 2100-3610.000 - RB DATA CENTER
Unit Measure:

Activity Description:

Forecast Explanations:

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3610.000 - RB DATA CENTER
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	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3610.000 - RB DATA CENTER
Unit Measure:

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	0	0	0	0	0.0	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	0	0	0	0	0.0	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	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
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	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
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3610.000 - RB DATA CENTER
Unit Measure:

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	0	0	0	0	0.0	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	0	0	0	0	0.0	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	0	0	0	0.0	0
Total Incurred	0	0	0	0	0.0	0
% Allocation						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3610.000 - RB DATA CENTER
Unit Measure:

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Cost Center Allocation Percentage for 2026

Cost Center Allocation Percentage for 2027

Cost Center Allocation Percentage for 2028

Cost Center Allocation Percentage for 2029

Cost Center Allocation Percentage for 2030

Cost Center Allocation Percentage for 2031

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3610.000 - RB DATA CENTER
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total																		
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3610.000 - RB DATA CENTER
Unit Measure:

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3610.000 - RB DATA CENTER
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	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	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
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: D. Facilities Operations
Category-Sub: 1. Facilities Operations
Cost Center: 2100-3610.000 - RB DATA CENTER
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
	Years	2021	2022	2023	2024	2025
Labor		0	0	0	0	0
Non-Labor		0	0	0	0	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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Corporate Real Estate
Cost Center: 2100-3030.000

Summary for Category: E. Corporate Real Estate

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		735	746	746	746	746	746	746
Non-Labor		9	27	27	27	27	27	27
NSE		0	0	0	0	0	0	0
Total		744	773	773	773	773	773	773
FTE		4.9	4.8	4.8	4.8	4.8	4.8	4.8

Cost Centers belonging to this Category:

2100-3030.000 CORPORATE REAL ESTATE MANAGER

Labor	735	746	746	746	746	746	746
Non-Labor	9	27	27	27	27	27	27
NSE	0	0	0	0	0	0	0
Total	744	773	773	773	773	773	773
FTE	4.9	4.8	4.8	4.8	4.8	4.8	4.8
Unit Measure: FTEs							
Units	5	5	5	5	5	5	5

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3030.000 - CORPORATE REAL ESTATE MANAGER

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Corporate Real Estate
Category-Sub: 1. Corporate Real Estate
Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER
Unit Measure: FTEs

Activity Description:

The Corporate Real Estate Management team provides strategic asset management , transaction management, lease negotiation, and administration services for SDG&E, Corporate Center, and other affiliates upon request.

Forecast Explanations:

Labor - 3-YR Average

The forecast method used for this category is the 3-year historical average. This method is the most representative of the types of costs experienced for this activity, incorporating the multi-year variability that is inherent to market fluctuations, economic conditions, and changing business drivers encountered in this field.

Non-Labor - 3-YR Average

The forecast method used for this category is the 3-year historical average. This method is the most representative of the types of costs experienced for this activity, incorporating the multi-year variability that is inherent to market fluctuations, economic conditions, and changing business drivers encountered in this field.

NSE - 3-YR Average

N/A

Units - 3-YR Average

FTEs

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Corporate Real Estate
Category-Sub: 1. Corporate Real Estate
Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER
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	673	720	686	725	735	746	746	746	746	746	746
Non-Labor	181	44	5	68	9	27	27	27	27	27	27
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	854	764	691	792	744	773	773	773	773	773	773
FTE	4.9	5.1	4.8	4.9	4.9	4.8	4.8	4.8	4.8	4.8	4.8
Units	5	5	5	5	5	5	5	5	5	5	5

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Corporate Real Estate
Category-Sub: 1. Corporate Real Estate
Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	735	9	0	744	4.9	5
Total Incurred	735	9	0	744	4.9	5
% Allocation						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	26	1	0	27	0.1	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	720	26	0	746	4.7	5
Total Incurred	746	27	0	773	4.8	5
% Allocation						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	26	1	0	27	0.1	0
	0	0	0	0	0.0	0
	720	26	0	746	4.7	5
	746	27	0	773	4.8	5
% Allocation						
	90.00%	90.00%				
	0.00%	0.00%				
	10.00%	10.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	26	1	0	27	0.1	0
	0	0	0	0	0.0	0
	720	26	0	746	4.7	5
	746	27	0	773	4.8	5
% Allocation						
	90.00%	90.00%				
	0.00%	0.00%				
	10.00%	10.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Corporate Real Estate
Category-Sub: 1. Corporate Real Estate
Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	26	1	0	27	0.1	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	720	26	0	746	4.7	5
Total Incurred	746	27	0	773	4.8	5
% Allocation						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	26	1	0	27	0.1	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	720	26	0	746	4.7	5
Total Incurred	746	27	0	773	4.8	5
% Allocation						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	26	1	0	27	0.1	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	720	26	0	746	4.7	5
Total Incurred	746	27	0	773	4.8	5
% Allocation						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Corporate Real Estate
Category-Sub: 1. Corporate Real Estate
Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Cost Center Allocation Percentage for 2026

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Cost Center Allocation Percentage for 2027

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Cost Center Allocation Percentage for 2028

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Cost Center Allocation Percentage for 2029

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Cost Center Allocation Percentage for 2030

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Corporate Real Estate
Category-Sub: 1. Corporate Real Estate
Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Corporate Real Estate
Category-Sub: 1. Corporate Real Estate
Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER
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	715	715	715	715	715	715	31	31	31	31	31	31	746	746	746	746	746	746
NLbr	27	27	27	27	27	27	0	0	0	0	0	0	27	27	27	27	27	27
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	743	743	743	743	743	743	31	31	31	31	31	31	774	774	774	774	774	774
FTE	4.8	4.8	4.8	4.8	4.8	4.8	0.0	0.0	0.0	0.0	0.0	0.0	4.8	4.8	4.8	4.8	4.8	4.8
Units	5	5	5	5	5	5	0	0	0	0	0	0	5	5	5	5	5	5

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	31	0	0	31	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	0.0	0	
2027	31	0	0	31	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	31	0	0	31	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Corporate Real Estate
Category-Sub: 1. Corporate Real Estate
Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER
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	31	0	0	31	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	31	0	0	31	0.0	0	
2029	31	0	0	31	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	31	0	0	31	0.0	0	
2030	31	0	0	31	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	31	0	0	31	0.0	0	
2031	31	0	0	31	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	31	0	0	31	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Corporate Real Estate
Category-Sub: 1. Corporate Real Estate
Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	499	565	566	620	641
Non-Labor	154	40	5	66	9
NSE	0	0	0	0	0
Total	653	605	571	685	650
FTE	4.1	4.4	4.1	4.3	4.2
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	5	5	5	5	5
Recorded-Adjusted (Nominal \$)					
Labor	499	565	566	620	641
Non-Labor	154	40	5	66	9
NSE	0	0	0	0	0
Total	653	605	571	685	650
FTE	4.2	4.4	4.2	4.3	4.2
Units	5	5	5	5	5
Vacation & Sick (Nominal \$)					
Labor	75	82	79	84	94

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Corporate Real Estate
Category-Sub: 1. Corporate Real Estate
Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER
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	75	82	79	84	94
FTE	0.7	0.7	0.6	0.6	0.7
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	99	73	42	21	0
Non-Labor	27	4	0	2	0
NSE	0	0	0	0	0
Total	125	77	42	23	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	673	720	686	725	735
Non-Labor	181	44	5	68	9
NSE	0	0	0	0	0
Total	854	764	691	792	744
FTE	4.9	5.1	4.8	4.9	4.9
Units	5	5	5	5	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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Corporate Real Estate
Category-Sub: 1. Corporate Real Estate
Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER
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	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	5	5	5	5	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: To add unit of measure						
2021 Total	0	0	0	0.0	5	
2022	0	0	0	0.0	5	1-Sided Adj
Explanation: To add unit of measure						
2022 Total	0	0	0	0.0	5	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: E. Corporate Real Estate
Category-Sub: 1. Corporate Real Estate
Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	5	1-Sided Adj
Explanation: To add unit of measure						
2023 Total	0	0	0	0.0	5	
2024	0	0	0	0.0	5	1-Sided Adj
Explanation: To add unit of measure						
2024 Total	0	0	0	0.0	5	
2025	0	0	0	0.0	5	1-Sided Adj
Explanation: To add unit of measure						
2025 Total	0	0	0	0.0	5	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Facilities Capital Programs
Cost Center: 2100-3025.000

Summary for Category: F. Facilities Capital Programs

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		24	41	41	41	41	41	41
Non-Labor		11	13	13	13	13	13	13
NSE		0	0	0	0	0	0	0
Total		35	54	54	54	54	54	54
FTE		0.1	0.2	0.2	0.2	0.2	0.2	0.2

Cost Centers belonging to this Category:

2100-3025.000 FACILITIES & CAPITAL PROGRAMS

Labor	24	41	41	41	41	41	41
Non-Labor	11	13	13	13	13	13	13
NSE	0	0	0	0	0	0	0
Total	35	54	54	54	54	54	54
FTE	0.1	0.2	0.2	0.2	0.2	0.2	0.2
Unit Measure: FTEs							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3025.000 - FACILITIES & CAPITAL PROGRAMS

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Facilities Capital Programs
Category-Sub: 1. Facilities Capital Programs
Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS
Unit Measure: FTEs

Activity Description:

This cost center contains the costs for the facilities capital programs manager and support staff . This group is responsible for overall planning, budgeting, scheduling, tracking, and the implementation of authorized capital construction projects internal to our facilities, which support SDG&E and affiliates.

Forecast Explanations:

Labor - 3-YR Average

The 3-year historical average forecast methodology was used as it most accurately represents the year over year costs associated with the staffing levels required to operate this area.

Non-Labor - 3-YR Average

A 3-year historical average forecast methodology was used as it most accurately reflects the year over year expected non-labor expenses needed to operate this area.

NSE - 3-YR Average

N/A

Units - 3-YR Average

FTEs

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Facilities Capital Programs
Category-Sub: 1. Facilities Capital Programs
Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS
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	55	120	45	47	24	41	41	41	41	41	41
Non-Labor	5	10	14	14	11	13	13	13	13	13	13
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	61	129	60	62	35	54	54	54	54	54	54
FTE	0.3	0.7	0.2	0.4	0.1	0.2	0.2	0.2	0.2	0.2	0.2
Units	0	1	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Facilities Capital Programs
Category-Sub: 1. Facilities Capital Programs
Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	24	11	0	35	0.1	0
Total Incurred	24	11	0	35	0.1	0
% Allocation						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	41	13	0	54	0.2	0
Total Incurred	41	13	0	54	0.2	0
% Allocation						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	41	13	0	54	0.2	0
	41	13	0	54	0.2	0
	90.00%	90.00%				
	0.00%	0.00%				
	10.00%	10.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	41	13	0	54	0.2	0
	41	13	0	54	0.2	0
	90.00%	90.00%				
	0.00%	0.00%				
	10.00%	10.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Facilities Capital Programs
Category-Sub: 1. Facilities Capital Programs
Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	41	13	0	54	0.2	0
Total Incurred	41	13	0	54	0.2	0
% Allocation						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	41	13	0	54	0.2	0
Total Incurred	41	13	0	54	0.2	0
% Allocation						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	41	13	0	54	0.2	0
	41	13	0	54	0.2	0
	90.00%	90.00%				
	0.00%	0.00%				
	10.00%	10.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Facilities Capital Programs
Category-Sub: 1. Facilities Capital Programs
Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Cost Center Allocation Percentage for 2026

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Cost Center Allocation Percentage for 2027

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Cost Center Allocation Percentage for 2028

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Cost Center Allocation Percentage for 2029

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Cost Center Allocation Percentage for 2030

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Facilities Capital Programs
Category-Sub: 1. Facilities Capital Programs
Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Facilities Capital Programs
Category-Sub: 1. Facilities Capital Programs
Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS
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	39	39	39	39	39	39	2	2	2	2	2	2	41	41	41	41	41	41
NLbr	13	13	13	13	13	13	0	0	0	0	0	0	13	13	13	13	13	13
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	52	52	52	52	52	52	2	2	2	2	2	2	54	54	54	54	54	54
FTE	0.2	0.2	0.2	0.2	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.2	0.2	0.2	0.2
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	2	0	0	2	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	2	0	0	2	0.0	0	
2027	2	0	0	2	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	2	0	0	2	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Facilities Capital Programs
Category-Sub: 1. Facilities Capital Programs
Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS
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	2	0	0	2	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	2	0	0	2	0.0	0	
2029	2	0	0	2	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	2	0	0	2	0.0	0	
2030	2	0	0	2	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	2	0	0	2	0.0	0	
2031	2	0	0	2	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	2	0	0	2	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Facilities Capital Programs
Category-Sub: 1. Facilities Capital Programs
Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	41	94	37	60	-8
Non-Labor	5	9	14	14	11
NSE	0	0	0	0	0
Total	46	102	51	74	3
FTE	0.3	0.6	0.2	0.4	-0.1
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	-19	29
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	-19	29
FTE	0.0	0.0	0.0	-0.1	0.2
Units	0	1	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	41	94	37	41	21
Non-Labor	5	9	14	14	11
NSE	0	0	0	0	0
Total	46	102	51	55	32
FTE	0.3	0.6	0.2	0.3	0.1
Units	0	1	0	0	0
Vacation & Sick (Nominal \$)					
Labor	6	14	5	6	3

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Facilities Capital Programs
Category-Sub: 1. Facilities Capital Programs
Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS
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	6	14	5	6	3
FTE	0.0	0.1	0.0	0.1	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	8	12	3	1	0
Non-Labor	1	1	1	0	0
NSE	0	0	0	0	0
Total	9	13	4	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	55	120	45	47	24
Non-Labor	5	10	14	14	11
NSE	0	0	0	0	0
Total	61	129	60	62	35
FTE	0.3	0.7	0.2	0.4	0.1
Units	0	1	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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Facilities Capital Programs
Category-Sub: 1. Facilities Capital Programs
Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	-19	29
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	-19	29
FTE	0.0	0.0	0.0	-0.1	0.2
Units	0	1	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
2021 Total	0	0	0	0.0	0	
2022	0	0	0	0.0	1	1-Sided Adj
2022 Total	0	0	0	0.0	1	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: F. Facilities Capital Programs
Category-Sub: 1. Facilities Capital Programs
Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	0	1-Sided Adj
Explanation: To add unit of measure						
2023 Total	0	0	0	0.0	0	
2024	-19	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment for 2024 labor adjustments that posted in January 2025. Moving credit from 2025 to 2024 to match the year that the original labor hours posted.						
2024 Total	-19	0	0	-0.1	0	
2025	19	0	0	0.1	0	1-Sided Adj
Explanation: Adjustment for 2024 labor adjustments that posted in January 2025. Moving credit from 2025 to 2024 to match the year that the original labor hours posted.						
2025	10	0	0	0.1	0	1-Sided Adj
Explanation: Adjustment to remove labor credits for labor errors that are related to capital projects.						
2025 Total	29	0	0	0.2	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Cost Center: VARIOUS

Summary for Category: G. Real Estate Planning & Move Management

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		422	338	338	338	338	338	338
Non-Labor		734	718	718	718	718	718	718
NSE		0	0	0	0	0	0	0
Total		1,156	1,056	1,056	1,056	1,056	1,056	1,056
FTE		3.3	2.5	2.5	2.5	2.5	2.5	2.5

Cost Centers belonging to this Category:

2100-0706.000 RE PLANNING

Labor	79	82	82	82	82	82	82
Non-Labor	380	380	380	380	380	380	380
NSE	0	0	0	0	0	0	0
Total	459	462	462	462	462	462	462
FTE	0.5	0.5	0.5	0.5	0.5	0.5	0.5

Unit Measure: FTEs

Units	1	1	1	1	1	1	1
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2100-3977.000 MOVE MANAGEMENT

Labor	343	256	256	256	256	256	256
Non-Labor	354	338	338	338	338	338	338
NSE	0	0	0	0	0	0	0
Total	697	594	594	594	594	594	594
FTE	2.8	2.0	2.0	2.0	2.0	2.0	2.0

Unit Measure: FTEs

Units	3	2	2	2	2	2	2
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Note: Totals may include rounding differences.

Beginning of Workpaper
2100-0706.000 - RE PLANNING

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub 1. Real Estate Planning & Move Management
Cost Center: 2100-0706.000 - RE PLANNING
Unit Measure: FTEs

Activity Description:

The Real Estate Planning group provides space and site planning services to SDG&E, some affiliates and Corporate Center. The planning team monitors square footage, headcount, and cost over time to ensure that all potential space savings solutions are evaluated to proactively leverage the existing real estate and facilities portfolio as well as to develop recommendations based on sound information and economics.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflects the staffing levels needed to operate this area. Using historical data would not be appropriate because it does not reflect the recent transformation of our ongoing business needs, such as process improvements and consolidation of resources.

Non-Labor - Base YR Rec

A base year forecast methodology was used as the 2025 recorded costs most accurately reflect the expected non-labor expenses needed to operate this area. The drivers for using the base year recorded costs methodology are consistent with the labor cost drivers. Historical averaging and trending of expenses would not be appropriate because non-labor expenses would not align with forecasted labor.

NSE - Base YR Rec

N/A

Units - Base YR Rec

FTEs

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-0706.000 - RE PLANNING
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	373	343	386	325	79	82	82	82	82	82	82
Non-Labor	198	315	317	363	380	380	380	380	380	380	380
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	570	658	703	688	458	462	462	462	462	462	462
FTE	3.2	2.9	3.2	2.8	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Units	3	3	3	3	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-0706.000 - RE PLANNING
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	79	380	0	459	0.5	1
Total Incurred	79	380	0	459	0.5	1
% Allocation						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	82	380	0	462	0.5	1
Total Incurred	82	380	0	462	0.5	1
% Allocation						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	82	380	0	462	0.5	1
	82	380	0	462	0.5	1
	90.00%	90.00%				
	0.00%	0.00%				
	10.00%	10.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	82	380	0	462	0.5	1
	82	380	0	462	0.5	1
	90.00%	90.00%				
	0.00%	0.00%				
	10.00%	10.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-0706.000 - RE PLANNING
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	82	380	0	462	0.5	1
Total Incurred	82	380	0	462	0.5	1
% Allocation						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	82	380	0	462	0.5	1
Total Incurred	82	380	0	462	0.5	1
% Allocation						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	82	380	0	462	0.5	1
Total Incurred	82	380	0	462	0.5	1
% Allocation						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-0706.000 - RE PLANNING
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The shared service allocations are based on a labor distribution study. The labor distribution study takes into account each employee's work distribution between SDG&E and Corporte Center.

Cost Center Allocation Percentage for 2026

The shared service allocations are based on a labor distribution study. The labor distribution study takes into account each employee's work distribution between SDG&E and Corporte Center.

Cost Center Allocation Percentage for 2027

The shared service allocations are based on a labor distribution study. The labor distribution study takes into account each employee's work distribution between SDG&E and Corporte Center.

Cost Center Allocation Percentage for 2028

The shared service allocations are based on a labor distribution study. The labor distribution study takes into account each employee's work distribution between SDG&E and Corporte Center.

Cost Center Allocation Percentage for 2029

The shared service allocations are based on a labor distribution study. The labor distribution study takes into account each employee's work distribution between SDG&E and Corporte Center.

Cost Center Allocation Percentage for 2030

The shared service allocations are based on a labor distribution study. The labor distribution study takes into account each employee's work distribution between SDG&E and Corporte Center.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-0706.000 - RE PLANNING
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

The shared service allocations are based on a labor distribution study. The labor distribution study takes into account each employee's work distribution between SDG&E and Corporate Center.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-0706.000 - RE PLANNING
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	79	79	79	79	79	79	3	3	3	3	3	3	82	82	82	82	82	82
NLbr	380	380	380	380	380	380	0	0	0	0	0	0	380	380	380	380	380	380
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	458	458	458	458	458	458	3	3	3	3	3	3	461	461	461	461	461	461
FTE	0.5	0.5	0.5	0.5	0.5	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.5	0.5	0.5	0.5	0.5
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1

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	3	0	0	3	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	3	0	0	3	0.0	0	
2027	3	0	0	3	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	3	0	0	3	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-0706.000 - RE PLANNING
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	3	0	0	3	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	3	0	0	3	0.0	0	
2029	3	0	0	3	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	3	0	0	3	0.0	0	
2030	3	0	0	3	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	3	0	0	3	0.0	0	
2031	3	0	0	3	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	3	0	0	3	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-0706.000 - RE PLANNING
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	277	270	318	278	147
Non-Labor	169	283	298	353	380
NSE	0	0	0	0	0
Total	445	552	616	631	527
FTE	2.7	2.5	2.8	2.4	1.1
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-79
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	-79
FTE	0.0	0.0	0.0	0.0	-0.7
Units	3	3	3	3	1
Recorded-Adjusted (Nominal \$)					
Labor	277	270	318	278	69
Non-Labor	169	283	298	353	380
NSE	0	0	0	0	0
Total	445	552	616	631	448
FTE	2.7	2.5	2.8	2.4	0.4
Units	3	3	3	3	1
Vacation & Sick (Nominal \$)					
Labor	42	39	44	38	10

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-0706.000 - RE PLANNING
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	42	39	44	38	10
FTE	0.5	0.4	0.4	0.4	0.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	55	35	23	9	0
Non-Labor	29	32	19	10	0
NSE	0	0	0	0	0
Total	84	66	43	20	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	373	343	386	325	79
Non-Labor	198	315	317	363	380
NSE	0	0	0	0	0
Total	570	658	703	688	458
FTE	3.2	2.9	3.2	2.8	0.5
Units	3	3	3	3	1

* 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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-0706.000 - RE PLANNING
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	-79
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	-79
FTE	0.0	0.0	0.0	0.0	-0.7
Units	3	3	3	3	1

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	3	1-Sided Adj
Explanation: To add unit of measure						
2021 Total	0	0	0	0.0	3	
2022	0	0	0	0.0	3	1-Sided Adj
Explanation: To add unit of measure						
2022 Total	0	0	0	0.0	3	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-0706.000 - RE PLANNING
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	3	1-Sided Adj
Explanation: To add unit of measure						
2023 Total	0	0	0	0.0	3	
2024	0	0	0	0.0	3	1-Sided Adj
Explanation: To add unit of measure						
2024 Total	0	0	0	0.0	3	
2025	-79	0	0	-0.7	0	1-Sided Adj
Explanation: Adjustment to remove VREP positions that will not be backfilled.						
2025	0	0	0	0.0	1	1-Sided Adj
Explanation: To add unit of measure						
2025 Total	-79	0	0	-0.7	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3977.000 - MOVE MANAGEMENT

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub 1. Real Estate Planning & Move Management
Cost Center: 2100-3977.000 - MOVE MANAGEMENT
Unit Measure: FTEs

Activity Description:

The Move Management Team assists with personnel moves and workstation configurations , including moving furniture and the coordination of related telecom and computer hardware.

Forecast Explanations:

Labor - 3-YR Average

The 3-year historical average forecast methodology was used as it most accurately represents the year over year costs associated with the staffing levels required to operate this area.

Non-Labor - 3-YR Average

A 3-year historical average forecast methodology was used as it most accurately reflects the year over year expected non-labor expenses needed to operate this area.

NSE - 3-YR Average

N/A

Units - 3-YR Average

FTE's

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-3977.000 - MOVE 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	200	163	196	197	343	256	256	256	256	256	256
Non-Labor	432	364	345	315	354	337	337	337	337	337	337
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	632	526	540	512	697	593	593	593	593	593	593
FTE	1.9	1.5	1.6	1.5	2.8	2.0	2.0	2.0	2.0	2.0	2.0
Units	2	2	2	2	3	2	2	2	2	2	2

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-3977.000 - MOVE MANAGEMENT
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	343	354	0	697	2.8	3
Total Incurred	343	354	0	697	2.8	3
% Allocation						
Retained	84.00%	84.00%				
SEU	0.00%	0.00%				
CORP	16.00%	16.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	26	68	0	94	0.2	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	230	269	0	499	1.8	2
Total Incurred	256	337	0	593	2.0	2
% Allocation						
Retained	84.00%	84.00%				
SEU	0.00%	0.00%				
CORP	16.00%	16.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	26	68	0	94	0.2	0
	0	0	0	0	0.0	0
	230	269	0	499	1.8	2
	256	337	0	593	2.0	2
	84.00%	84.00%				
	0.00%	0.00%				
	16.00%	16.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	26	68	0	94	0.2	0
	0	0	0	0	0.0	0
	230	269	0	499	1.8	2
	256	337	0	593	2.0	2
	84.00%	84.00%				
	0.00%	0.00%				
	16.00%	16.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-3977.000 - MOVE MANAGEMENT
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	26	68	0	94	0.2	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	230	269	0	499	1.8	2
Total Incurred	256	337	0	593	2.0	2
% Allocation						
Retained	84.00%	84.00%				
SEU	0.00%	0.00%				
CORP	16.00%	16.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	26	68	0	94	0.2	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	230	269	0	499	1.8	2
Total Incurred	256	337	0	593	2.0	2
% Allocation						
Retained	84.00%	84.00%				
SEU	0.00%	0.00%				
CORP	16.00%	16.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	26	68	0	94	0.2	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	230	269	0	499	1.8	2
Total Incurred	256	337	0	593	2.0	2
% Allocation						
Retained	84.00%	84.00%				
SEU	0.00%	0.00%				
CORP	16.00%	16.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-3977.000 - MOVE MANAGEMENT
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The shared service allocation is based on a 12 month study of billable moves and facilities change requests from which a weighted average split between SDG&E and Corporate Center was derived.

Cost Center Allocation Percentage for 2026

The shared service allocation is based on a 12 month study of billable moves and facilities change requests from which a weighted average split between SDG&E and Corporate Center was derived.

Cost Center Allocation Percentage for 2027

The shared service allocation is based on a 12 month study of billable moves and facilities change requests from which a weighted average split between SDG&E and Corporate Center was derived.

Cost Center Allocation Percentage for 2028

The shared service allocation is based on a 12 month study of billable moves and facilities change requests from which a weighted average split between SDG&E and Corporate Center was derived.

Cost Center Allocation Percentage for 2029

The shared service allocation is based on a 12 month study of billable moves and facilities change requests from which a weighted average split between SDG&E and Corporate Center was derived.

Cost Center Allocation Percentage for 2030

The shared service allocation is based on a 12 month study of billable moves and facilities change requests from which a weighted average split between SDG&E and Corporate Center was derived.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-3977.000 - MOVE MANAGEMENT
Unit Measure: FTEs

Cost Center Allocation Percentage for 2031

The shared service allocation is based on a 12 month study of billable moves and facilities change requests from which a weighted average split between SDG&E and Corporate Center was derived.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-3977.000 - MOVE 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	245	245	245	245	245	245	11	11	11	11	11	11	256	256	256	256	256	256
NLbr	338	338	338	338	338	338	0	0	0	0	0	0	338	338	338	338	338	338
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	583	583	583	583	583	583	11	11	11	11	11	11	594	594	594	594	594	594
FTE	2.0	2.0	2.0	2.0	2.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	2.0	2.0	2.0	2.0	2.0	2.0
Units	2	2	2	2	2	2	0	0	0	0	0	0	2	2	2	2	2	2

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	11	0	0	11	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	11	0	0	11	0.0	0	
2027	11	0	0	11	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	11	0	0	11	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-3977.000 - MOVE MANAGEMENT
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	11	0	0	11	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	11	0	0	11	0.0	0	
2029	11	0	0	11	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	11	0	0	11	0.0	0	
2030	11	0	0	11	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	11	0	0	11	0.0	0	
2031	11	0	0	11	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	11	0	0	11	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-3977.000 - MOVE MANAGEMENT
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	149	128	161	168	299
Non-Labor	368	327	324	306	354
NSE	0	0	0	0	0
Total	517	455	485	474	654
FTE	1.6	1.3	1.4	1.4	2.4
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	2	2	2	3
Recorded-Adjusted (Nominal \$)					
Labor	149	128	161	168	299
Non-Labor	368	327	324	306	354
NSE	0	0	0	0	0
Total	517	455	485	474	654
FTE	1.6	1.3	1.4	1.3	2.4
Units	2	2	2	2	3
Vacation & Sick (Nominal \$)					
Labor	22	19	22	23	44

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-3977.000 - MOVE 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	22	19	22	23	44
FTE	0.3	0.2	0.2	0.2	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	29	16	12	6	0
Non-Labor	63	37	21	9	0
NSE	0	0	0	0	0
Total	93	53	33	15	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	200	163	196	197	343
Non-Labor	432	364	345	315	354
NSE	0	0	0	0	0
Total	632	526	540	512	697
FTE	1.9	1.5	1.6	1.5	2.8
Units	2	2	2	2	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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-3977.000 - MOVE MANAGEMENT
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	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	2	2	2	2	3

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	2	1-Sided Adj
Explanation: To add unit of measure						
2021 Total	0	0	0	0.0	2	
2022	0	0	0	0.0	2	1-Sided Adj
Explanation: To add unit of measure						
2022 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: G. Real Estate Planning & Move Management
Category-Sub: 1. Real Estate Planning & Move Management
Cost Center: 2100-3977.000 - MOVE MANAGEMENT
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	2	1-Sided Adj
Explanation: To add unit of measure						
2023 Total	0	0	0	0.0	2	
2024	0	0	0	0.0	2	1-Sided Adj
Explanation: To add unit of measure						
2024 Total	0	0	0	0.0	2	
2025	0	0	0	0.0	3	1-Sided Adj
Explanation: To add unit of measure						
2025 Total	0	0	0	0.0	3	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Shared Office Services
Cost Center: VARIOUS

Summary for Category: H. Shared Office Services

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		346	368	368	368	368	368	368
Non-Labor		1,345	1,392	1,392	1,392	1,392	1,392	1,392
NSE		0	0	0	0	0	0	0
Total		1,691	1,760	1,760	1,760	1,760	1,760	1,760
FTE		3.0	3.1	3.1	3.1	3.1	3.1	3.1

Cost Centers belonging to this Category:

2100-3266.000 OFFICE SERVICES - SHARED

Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure:

Units	0	0	0	0	0	0	0
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2100-3407.000 OFFICE SERVICES - SHARED

Labor	346	368	368	368	368	368	368
Non-Labor	1,345	1,392	1,392	1,392	1,392	1,392	1,392
NSE	0	0	0	0	0	0	0
Total	1,691	1,760	1,760	1,760	1,760	1,760	1,760
FTE	3.0	3.1	3.1	3.1	3.1	3.1	3.1

Unit Measure: FTEs

Units	3	3	3	3	3	3	3
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Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3407.000 - OFFICE SERVICES - SHARED

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Shared Office Services
Category-Sub: 1. Shared Office Services
Cost Center: 2100-3407.000 - OFFICE SERVICES - SHARED
Unit Measure: FTEs

Activity Description:

This workpaper consists of the shared services functions of Office Services . These activities includes the managing of the third party service contractors that provide document services such as operating and maintaining the copy centers and mail rooms, along with the multifunctional copier/scan/printer machines. This group also manages the third party service providers that handles archives and records management, along with the third party travel services provider that handles travel reservations and bookings. Lastly, this group manages contracts for onsite food service provides for employee dining services.

Forecast Explanations:

Labor - 3-YR Average

The 3-year historical average forecast methodology was used as it most accurately represents they year over year costs associated with the staffing levels required to operate this area.

Non-Labor - 3-YR Average

A 3-year historical average forecast methodology was used as it most accurately reflects the year over year expected non-labor expenses needed to operate this area.

NSE - 3-YR Average

N/A

Units - 3-YR Average

FTEs

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Shared Office Services
Category-Sub: 1. Shared Office Services
Cost Center: 2100-3407.000 - OFFICE SERVICES - SHARED
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	443	431	363	350	346	368	368	368	368	368	368
Non-Labor	154	1,229	1,413	1,417	1,345	1,392	1,392	1,392	1,392	1,392	1,392
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	597	1,660	1,776	1,767	1,691	1,760	1,760	1,760	1,760	1,760	1,760
FTE	4.1	4.1	3.4	3.0	3.0	3.1	3.1	3.1	3.1	3.1	3.1
Units	4	4	3	3	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Shared Office Services
Category-Sub: 1. Shared Office Services
Cost Center: 2100-3407.000 - OFFICE SERVICES - SHARED
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	346	1,345	0	1,691	3.0	3
Total Incurred	346	1,345	0	1,691	3.0	3
% Allocation						
Retained	39.00%	39.00%				
SEU	46.00%	46.00%				
CORP	12.00%	12.00%				
Unreg	3.00%	3.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	944	0	944	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	368	448	0	816	3.1	3
Total Incurred	368	1,392	0	1,760	3.1	3
% Allocation						
Retained	39.00%	39.00%				
SEU	46.00%	46.00%				
CORP	12.00%	12.00%				
Unreg	3.00%	3.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	944	0	944	0.0	0
	0	0	0	0	0.0	0
	368	448	0	816	3.1	3
	368	1,392	0	1,760	3.1	3
% Allocation						
	39.00%	39.00%				
	46.00%	46.00%				
	12.00%	12.00%				
	3.00%	3.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	944	0	944	0.0	0
	0	0	0	0	0.0	0
	368	448	0	816	3.1	3
	368	1,392	0	1,760	3.1	3
% Allocation						
	39.00%	39.00%				
	46.00%	46.00%				
	12.00%	12.00%				
	3.00%	3.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Shared Office Services
Category-Sub: 1. Shared Office Services
Cost Center: 2100-3407.000 - OFFICE SERVICES - SHARED
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	944	0	944	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	368	448	0	816	3.1	3
Total Incurred	368	1,392	0	1,760	3.1	3
% Allocation						
Retained	39.00%	39.00%				
SEU	46.00%	46.00%				
CORP	12.00%	12.00%				
Unreg	3.00%	3.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	944	0	944	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	368	448	0	816	3.1	3
Total Incurred	368	1,392	0	1,760	3.1	3
% Allocation						
Retained	39.00%	39.00%				
SEU	46.00%	46.00%				
CORP	12.00%	12.00%				
Unreg	3.00%	3.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	944	0	944	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	368	448	0	816	3.1	3
Total Incurred	368	1,392	0	1,760	3.1	3
% Allocation						
Retained	39.00%	39.00%				
SEU	46.00%	46.00%				
CORP	12.00%	12.00%				
Unreg	3.00%	3.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Shared Office Services
Category-Sub: 1. Shared Office Services
Cost Center: 2100-3407.000 - OFFICE SERVICES - SHARED
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The shared service allocation is based on the spend data of the key Office Services suppliers (Ricoh, Egencia, and Iron Mountain).

Cost Center Allocation Percentage for 2026

The shared service allocation is based on the spend data of the key Office Services suppliers (Ricoh, Egencia, and Iron Mountain).

Cost Center Allocation Percentage for 2027

The shared service allocation is based on the spend data of the key Office Services suppliers (Ricoh, Egencia, and Iron Mountain).

Cost Center Allocation Percentage for 2028

The shared service allocation is based on the spend data of the key Office Services suppliers (Ricoh, Egencia, and Iron Mountain).

Cost Center Allocation Percentage for 2029

The shared service allocation is based on the spend data of the key Office Services suppliers (Ricoh, Egencia, and Iron Mountain).

Cost Center Allocation Percentage for 2030

The shared service allocation is based on the spend data of the key Office Services suppliers (Ricoh, Egencia, and Iron Mountain).

Cost Center Allocation Percentage for 2031

The shared service allocation is based on the spend data of the key Office Services suppliers (Ricoh, Egencia, and Iron Mountain).

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Shared Office Services
Category-Sub: 1. Shared Office Services
Cost Center: 2100-3407.000 - OFFICE SERVICES - SHARED
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	353	353	353	353	353	353	15	15	15	15	15	15	368	368	368	368	368	368
NLbr	1,392	1,392	1,392	1,392	1,392	1,392	0	0	0	0	0	0	1,392	1,392	1,392	1,392	1,392	1,392
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,745	1,745	1,745	1,745	1,745	1,745	15	15	15	15	15	15	1,760	1,760	1,760	1,760	1,760	1,760
FTE	3.1	3.1	3.1	3.1	3.1	3.1	0.0	0.0	0.0	0.0	0.0	0.0	3.1	3.1	3.1	3.1	3.1	3.1
Units	3	3	3	3	3	3	0	0	0	0	0	0	3	3	3	3	3	3

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	15	0	0	15	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	15	0	0	15	0.0	0	
2027	15	0	0	15	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	15	0	0	15	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Shared Office Services
Category-Sub: 1. Shared Office Services
Cost Center: 2100-3407.000 - OFFICE SERVICES - SHARED
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	15	0	0	15	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	15	0	0	15	0.0	0	
2029	15	0	0	15	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	15	0	0	15	0.0	0	
2030	15	0	0	15	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	15	0	0	15	0.0	0	
2031	15	0	0	15	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	15	0	0	15	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Shared Office Services
Category-Sub: 1. Shared Office Services
Cost Center: 2100-3407.000 - OFFICE SERVICES - SHARED
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	329	338	299	299	301
Non-Labor	131	1,106	1,328	1,376	1,345
NSE	0	0	0	0	0
Total	460	1,444	1,627	1,676	1,646
FTE	3.5	3.5	2.9	2.6	2.6
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	4	4	3	3	3
Recorded-Adjusted (Nominal \$)					
Labor	329	338	299	299	301
Non-Labor	131	1,106	1,328	1,376	1,345
NSE	0	0	0	0	0
Total	460	1,444	1,627	1,676	1,647
FTE	3.5	3.5	2.9	2.6	2.6
Units	4	4	3	3	3
Vacation & Sick (Nominal \$)					
Labor	49	49	42	41	44

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Shared Office Services
Category-Sub: 1. Shared Office Services
Cost Center: 2100-3407.000 - OFFICE SERVICES - SHARED
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	49	49	42	41	44
FTE	0.6	0.6	0.5	0.4	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	65	43	22	10	0
Non-Labor	23	124	86	41	0
NSE	0	0	0	0	0
Total	88	167	108	51	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	443	431	363	350	346
Non-Labor	154	1,229	1,413	1,417	1,345
NSE	0	0	0	0	0
Total	597	1,660	1,776	1,767	1,691
FTE	4.1	4.1	3.4	3.0	3.0
Units	4	4	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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Shared Office Services
Category-Sub: 1. Shared Office Services
Cost Center: 2100-3407.000 - OFFICE SERVICES - SHARED
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0.252
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0.252
FTE	0.0	0.0	0.0	0.0	0.0
Units	4	4	3	3	3

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	4	1-Sided Adj
Explanation: To add unit of measure						
2021 Total	0	0	0	0.0	4	
2022	0	0	0	0.0	4	1-Sided Adj
Explanation: To add unit of measure						
2022 Total	0	0	0	0.0	4	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: H. Shared Office Services
Category-Sub: 1. Shared Office Services
Cost Center: 2100-3407.000 - OFFICE SERVICES - SHARED
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	3	1-Sided Adj
Explanation: To add unit of measure						
2023 Total	0	0	0	0.0	3	
2024	0	0	0	0.0	3	1-Sided Adj
Explanation: To add unit of measure						
2024 Total	0	0	0	0.0	3	
2025	0	0	0	0.0	3	1-Sided Adj
Explanation: To add unit of measure						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0411.000
Explanation: To transfer labor to the Office Services cost center 2100-3407. This cost center is intended for non-labor expenses only.						
2025 Total	0	0	0	0.0	3	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Shared Services Rents
Cost Center: VARIOUS

Summary for Category: I. Shared Services Rents

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0
Non-Labor	11,309	12,796	13,182	13,580	13,990	14,412	14,847
NSE	0	0	0	0	0	0	0
Total	11,309	12,796	13,182	13,580	13,990	14,412	14,847
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Cost Centers belonging to this Category:

2100-4066.000 CENTURY PARK RENTS

Labor	0	0	0	0	0	0	0
Non-Labor	11,309	12,796	13,182	13,580	13,990	14,412	14,847
NSE	0	0	0	0	0	0	0
Total	11,309	12,796	13,182	13,580	13,990	14,412	14,847
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
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2100-4067.000 CENTURY PARK EAST RENTS

Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure:

Units	0	0	0	0	0	0	0
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Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Shared Services Rents
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2100-4070.000 San Francisco Rents							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-4066.000 - CENTURY PARK RENTS

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Shared Services Rents
Category-Sub 1. Shared Services Rents
Cost Center: 2100-4066.000 - CENTURY PARK RENTS
Unit Measure: No feasible units

Activity Description:

This workpaper represents the rents for the Century Park Complex and San Francisco office locations.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

A zero based forecast was used as rents and the forecasted increases are driven by lease agreements.

Units - Zero-Based

N/A

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Shared Services Rents
Category-Sub: 1. Shared Services Rents
Cost Center: 2100-4066.000 - CENTURY PARK RENTS
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	13,888	14,340	12,624	13,442	11,309	12,796	13,182	13,580	13,990	14,412	14,847
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	13,888	14,340	12,624	13,442	11,309	12,796	13,182	13,580	13,990	14,412	14,847
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Shared Services Rents
Category-Sub: 1. Shared Services Rents
Cost Center: 2100-4066.000 - CENTURY PARK RENTS
Unit Measure: No feasible units

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	11,309	0	11,309	0.0	0
Total Incurred	0	11,309	0	11,309	0.0	0
% Allocation						
Retained	97.00%	97.00%				
SEU	2.00%	2.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	13,182	0	13,182	0.0	0
Total Incurred	0	13,182	0	13,182	0.0	0
% Allocation						
Retained	97.00%	97.00%				
SEU	2.00%	2.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	12,796	0	12,796	0.0	0
	0	12,796	0	12,796	0.0	0
	97.00%	97.00%				
	2.00%	2.00%				
	1.00%	1.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	13,580	0	13,580	0.0	0
	0	13,580	0	13,580	0.0	0
	97.00%	97.00%				
	2.00%	2.00%				
	1.00%	1.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Shared Services Rents
Category-Sub: 1. Shared Services Rents
Cost Center: 2100-4066.000 - CENTURY PARK RENTS
Unit Measure: No feasible units

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	13,990	0	13,990	0.0	0
Total Incurred	0	13,990	0	13,990	0.0	0
% Allocation						
Retained	97.00%	97.00%				
SEU	2.00%	2.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	14,412	0	14,412	0.0	0
	0	14,412	0	14,412	0.0	0
	97.00%	97.00%				
	2.00%	2.00%				
	1.00%	1.00%				
	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	14,847	0	14,847	0.0	0
Total Incurred	0	14,847	0	14,847	0.0	0
% Allocation						
Retained	97.00%	97.00%				
SEU	2.00%	2.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Shared Services Rents
Category-Sub: 1. Shared Services Rents
Cost Center: 2100-4066.000 - CENTURY PARK RENTS
Unit Measure: No feasible units

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2026

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2027

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2028

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2029

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2030

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Shared Services Rents
Category-Sub: 1. Shared Services Rents
Cost Center: 2100-4066.000 - CENTURY PARK RENTS
Unit Measure: No feasible units

Cost Center Allocation Percentage for 2031

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Shared Services Rents
Category-Sub: 1. Shared Services Rents
Cost Center: 2100-4066.000 - CENTURY PARK RENTS
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	12,796	13,182	13,580	13,990	14,412	14,847	0	0	0	0	0	0	12,796	13,182	13,580	13,990	14,412	14,847
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	12,796	13,182	13,580	13,990	14,412	14,847	0	0	0	0	0	0	12,796	13,182	13,580	13,990	14,412	14,847
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Shared Services Rents
Category-Sub: 1. Shared Services Rents
Cost Center: 2100-4066.000 - CENTURY PARK RENTS
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	11,850	12,896	11,859	13,055	11,309
NSE	0	0	0	0	0
Total	11,850	12,896	11,859	13,055	11,309
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	11,850	12,896	11,859	13,055	11,309
NSE	0	0	0	0	0
Total	11,850	12,896	11,859	13,055	11,309
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Shared Services Rents
Category-Sub: 1. Shared Services Rents
Cost Center: 2100-4066.000 - CENTURY PARK RENTS
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	2,039	1,444	765	387	0
NSE	0	0	0	0	0
Total	2,039	1,444	765	387	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	13,888	14,340	12,624	13,442	11,309
NSE	0	0	0	0	0
Total	13,888	14,340	12,624	13,442	11,309
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Shared Services Rents
Category-Sub: 1. Shared Services Rents
Cost Center: 2100-4066.000 - CENTURY PARK RENTS
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	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

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: To add unit of measure

2021 Total	0	0	0	0.0	0	
2022 Total	0	0	0	0.0	0	
2023 Total	0	0	0	0.0	0	
2024 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: I. Shared Services Rents
Category-Sub: 1. Shared Services Rents
Cost Center: 2100-4066.000 - CENTURY PARK RENTS
Unit Measure: No feasible units

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

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2100-4066.000

**SDG&E Operations Support
Supplemental Workpaper
2100-4066.000 - Century Park Rents
Rent/Lease Forecast
In 2025\$(000)**

Property Name	Cost Category	2026	2027	2028	2029	2030	2031
CP I - Buildings 1, 2,3	RENT - BASE RENT	\$ 5,113	\$ 5,266	\$ 5,424	\$ 5,587	\$ 5,754	\$ 5,927
CP II - Buildings 4, 5, 6	RENT - BASE RENT	\$ 5,018	\$ 5,168	\$ 5,323	\$ 5,483	\$ 5,648	\$ 5,817
Century Park East	RENT - BASE RENT	\$ 2,452	\$ 2,526	\$ 2,601	\$ 2,679	\$ 2,760	\$ 2,843
San Francisco	RENT - BASE RENT	\$ 214	\$ 222	\$ 231	\$ 241	\$ 250	\$ 260
Grand Total		\$ 12,796	\$ 13,182	\$ 13,580	\$ 13,990	\$ 14,412	\$ 14,847

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. Common Area Maintenance
Cost Center: VARIOUS

Summary for Category: J. Common Area Maintenance

	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	2,894	2,919	3,036	3,158	3,284	3,415	3,552
NSE	0	0	0	0	0	0	0
Total	2,894	2,919	3,036	3,158	3,284	3,415	3,552
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Cost Centers belonging to this Category:

2100-4076.000 SAN FRANCISCO MAINTENANCE

Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Unit Measure:

Units	0	0	0	0	0	0	0
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2100-4104.000 CP CAMS MAINTENANCE

Labor	0	0	0	0	0	0	0
Non-Labor	2,894	2,919	3,036	3,158	3,284	3,415	3,552
NSE	0	0	0	0	0	0	0
Total	2,894	2,919	3,036	3,158	3,284	3,415	3,552
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
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Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. Common Area Maintenance
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2100-4106.000 CP EAST CAMS MAINTENANCE							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-4104.000 - CP CAMS MAINTENANCE

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. Common Area Maintenance
Category-Sub: 1. Common Area Maintenance
Cost Center: 2100-4104.000 - CP CAMS MAINTENANCE
Unit Measure: No feasible units

Activity Description:

This workpaper represents the common area maintenance expenses associated with the lease agreements for the Century Park Complex and San Francisco office locations.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

A zero based forecast was used as common area maintenance and the forecasted increases are driven by lease agreements.

Units - Zero-Based

Other: Square footage

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. Common Area Maintenance
Category-Sub: 1. Common Area Maintenance
Cost Center: 2100-4104.000 - CP CAMS MAINTENANCE
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	3,494	2,102	3,249	3,448	2,894	2,919	3,036	3,158	3,284	3,415	3,552
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	3,494	2,102	3,249	3,448	2,894	2,919	3,036	3,158	3,284	3,415	3,552
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. Common Area Maintenance
Category-Sub: 1. Common Area Maintenance
Cost Center: 2100-4104.000 - CP CAMS MAINTENANCE
Unit Measure: No feasible units

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	2,894	0	2,894	0.0	0
Total Incurred	0	2,894	0	2,894	0.0	0
% Allocation						
Retained	98.00%	98.00%				
SEU	1.00%	1.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	3,036	0	3,036	0.0	0
Total Incurred	0	3,036	0	3,036	0.0	0
% Allocation						
Retained	98.00%	98.00%				
SEU	1.00%	1.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	2,919	0	2,919	0.0	0
	0	2,919	0	2,919	0.0	0
% Allocation						
	98.00%	98.00%				
	1.00%	1.00%				
	1.00%	1.00%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	3,158	0	3,158	0.0	0
	0	3,158	0	3,158	0.0	0
% Allocation						
	98.00%	98.00%				
	1.00%	1.00%				
	1.00%	1.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. Common Area Maintenance
Category-Sub: 1. Common Area Maintenance
Cost Center: 2100-4104.000 - CP CAMS MAINTENANCE
Unit Measure: No feasible units

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	3,284	0	3,284	0.0	0
Total Incurred	0	3,284	0	3,284	0.0	0
% Allocation						
Retained	98.00%	98.00%				
SEU	1.00%	1.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	0	3,552	0	3,552	0.0	0
Total Incurred	0	3,552	0	3,552	0.0	0
% Allocation						
Retained	98.00%	98.00%				
SEU	1.00%	1.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	3,415	0	3,415	0.0	0
	0	3,415	0	3,415	0.0	0
	98.00%	98.00%				
	1.00%	1.00%				
	1.00%	1.00%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. Common Area Maintenance
Category-Sub: 1. Common Area Maintenance
Cost Center: 2100-4104.000 - CP CAMS MAINTENANCE
Unit Measure: No feasible units

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2026

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2027

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2028

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2029

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2030

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. Common Area Maintenance
Category-Sub: 1. Common Area Maintenance
Cost Center: 2100-4104.000 - CP CAMS MAINTENANCE
Unit Measure: No feasible units

Cost Center Allocation Percentage for 2031

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. Common Area Maintenance
Category-Sub: 1. Common Area Maintenance
Cost Center: 2100-4104.000 - CP CAMS MAINTENANCE
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	2,919	3,036	3,158	3,284	3,415	3,552	0	0	0	0	0	0	2,919	3,036	3,158	3,284	3,415	3,552
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,919	3,036	3,158	3,284	3,415	3,552	0	0	0	0	0	0	2,919	3,036	3,158	3,284	3,415	3,552
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. Common Area Maintenance
Category-Sub: 1. Common Area Maintenance
Cost Center: 2100-4104.000 - CP CAMS MAINTENANCE
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	2,981	1,890	3,052	3,349	2,894
NSE	0	0	0	0	0
Total	2,981	1,890	3,052	3,349	2,894
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	2,981	1,890	3,052	3,349	2,894
NSE	0	0	0	0	0
Total	2,981	1,890	3,052	3,349	2,894
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. Common Area Maintenance
Category-Sub: 1. Common Area Maintenance
Cost Center: 2100-4104.000 - CP CAMS MAINTENANCE
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	513	212	197	99	0
NSE	0	0	0	0	0
Total	513	212	197	99	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	3,494	2,102	3,249	3,448	2,894
NSE	0	0	0	0	0
Total	3,494	2,102	3,249	3,448	2,894
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: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. Common Area Maintenance
Category-Sub: 1. Common Area Maintenance
Cost Center: 2100-4104.000 - CP CAMS MAINTENANCE
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	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

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: To add unit of measure

2021 Total	0	0	0	0.0	0	
2022 Total	0	0	0	0.0	0	
2023 Total	0	0	0	0.0	0	
2024 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill
Category: J. Common Area Maintenance
Category-Sub: 1. Common Area Maintenance
Cost Center: 2100-4104.000 - CP CAMS MAINTENANCE
Unit Measure: No feasible units

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

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2100-4104.000

**SDG&E Operations Support
Supplemental Workpaper
2100-4104.000 - CAMS Maintenance
Rent/Lease Forecast
In 2025\$(000)**

Property Name	Cost Category	2026	2027	2028	2029	2030	2031
CP I - Buildings 1, 2,3	OPERATING EXPENSE	\$ 959	\$ 997	\$ 1,037	\$ 1,079	\$ 1,122	\$ 1,167
CP II - Buildings 4, 5, 6	OPERATING EXPENSE	\$ 1,127	\$ 1,172	\$ 1,219	\$ 1,268	\$ 1,318	\$ 1,371
Century Park East	MAINT - CAM	\$ 833	\$ 867	\$ 901	\$ 937	\$ 975	\$ 1,014
Grand Total		\$ 2,919	\$ 3,036	\$ 3,158	\$ 3,284	\$ 3,415	\$ 3,552

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

Area: OPERATIONS SUPPORT
Witness: Todd J. Cahill

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2100-0192	000	QUEST GARAGE
2100-0193	000	MIRAMAR PM GARAGE
2100-0194	000	BEACH CITIES GARAGE
2100-0195	000	NORTHEAST GARAGE
2100-0196	000	EASTERN GARAGE
2100-0197	000	METRO GARAGE
2100-0198	000	NORTH COAST GARAGE
2100-0199	000	ORANGE COUNTY GARAGE
2100-0200	000	KEARNY GARAGE
2100-0201	000	FLEET LEASES & FEES - SDGE
2100-0202	000	FLEET FUELS & SERVICES
2100-0203	000	SDGE FLEET ASSET
2100-0208	000	LOGISTICS & WAREHOUSING SOUTH MANAGER
2100-0209	000	REGIONAL STORES - METRO LOGISTICS
2100-0210	000	REGIONAL STORES - NORTHERN LOGISTICS
2100-0334	000	COMPANY USE OF ELECTRICITY
2100-0392	000	WATER - SDGE
2100-0394	000	FACILITIES OPERATIONS ELE/GAS USAGE- SDG
2100-0411	000	OFFICE SERVICES - NSS NON-LABOR
2100-0554	000	MOUNTAIN EMPIRE GARAGE
2100-0638	000	MATERIAL & LOGISTICS
2100-0658	000	RAMONA GARAGE
2100-0709	000	FACILITIES SD SOUTH REGION
2100-0710	000	FACILITIES SD NORTH REGION
2100-3012	000	SECURITY SERVICES
2100-3013	000	SUPPLY MANAGEMENT DIRECTOR
2100-3014	000	SUPPLIER DIVERSITY - SDGE
2100-3020	000	LAND SERVICES MANAGER
2100-3021	000	ROW SERVICES
2100-3024	000	LAND MANAGEMENT
2100-3026	000	FACILITIES BLD PROJECTS - SDGE
2100-3300	000	LAND LEASES - SDGE
2100-3302	000	OFFICE LEASES - SDGE
2100-3328	000	GAS CONSTRUCTION & SERVICES PORTFOLIO
2100-3329	000	ELECTRIC PORTFOLIO
2100-3410	000	FLEET COMM FEE CREDITS
2100-3411	000	FLEET SYSTEMS SUPPORT
2100-3412	000	FLEET FINANCIAL SUPPORT
2100-3413	000	FLEET MAINTENANCE OPERATIONS SOUTH MANAG
2100-3537	000	MATERIAL AND LOGISTICS PLANNER
2100-3608	000	LAND PROTECTION
2100-3609	000	TECHNICAL SERVICES
2100-3966	000	CRITICAL FACILITIES
2100-4043	000	SUPPLYSUPPLY CHAIN SUSTAINABILITY & RISK MGMT
2100-4046	000	ELEC MAJOR PROJECTS & ADV CLEAN TECH

SDG&E/OPERATIONS SUPPORT/Exh No:SDGE-16-WP.1/Witness: T. Cahill

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Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2100-4137	000	TRIBAL RELATIONS
2100-4214	000	COMPL & MATL FORECAST