

Application of SAN DIEGO GAS & ELECTRIC )  
COMPANY for authority to update its gas and )  
electric revenue requirement and base rates )  
effective January 1, 2028 (U 902-M) )

Application No.: A.26-06-XXX

Exhibit No.: (SDGE-16-WP)

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

JUNE 2026



## 2028 General Rate Case - Application

# INDEX OF WORKPAPERS

### Exhibit SDGE-16-WP - OPERATIONS SUPPORT

DOCUMENT	PAGE
<b>Overall Summary For Exhibit No. SDGE-16-WP</b>	<b>1</b>
<b><i>Summary of Non-Shared Services Workpapers</i></b>	<b>2</b>
Category: A. Transportation Lease	3
..1SS001.001 - EXISTING LEASES AND FEES	4
..1SS001.002 - REPLACEMENT PLAN AND SALVAGE	12
Category: B. Transportation Operations	22
..1SS002.000 - GARAGE SERVICES	23
..1SS002.001 - AUTOMOTIVE FUELS	35
Category: C. Transportation Management	44
..1SS003.000 - VEHICLE DESIGN	46
..1SS004.000 - FINANCIAL & SYSTEMS	55
..1SS005.000 - GARAGE MANAGEMENT	66
..1SS006.000 - COMMUTATION FEE CREDITS	77
..1SS007.000 - TELEMATICS SERVICE FEES	85
Category: D. Procurement and Category Management	95
..1SS008.000 - PROCUREMENT/CATEGORY MANAGEMENT	96
Category: E. Supply Chain Sustainability	106
..1SS009.000 - SUPPLY CHAIN SUSTAINABILITY & RESILIENCY	107
Category: F. Supplier Diversity	117
..1SS010.000 - SUPPLIER DIVERSITY	118
Category: G. Logistics & Inventory Management	127
..1SS011.000 - LOGISTICS SHOPS - WAREHOUSE	128
..1SS012.000 - LOGISTICS & INVENTORY MANAGMENT	138
Category: H. Facilities Operations	148
..1SS013.000 - SDG&E FACILITIES OPERATIONS	149
Category: I. Rents & Operating Expenses	158
..1SS014.000 - SDG&E RENTS	159
Category: J. SDG&E Security	169
..1SS015.000 - SDG&E SECURITY	170
Category: K. SDG&E Office Services	178
..1SS016.000 - SDG&E OFFICE SERVICES	179
Category: L. Land Services & Tribal Relations	187
..1SS017.000 - LAND SERVICES & TRIBAL RELATIONS	188
<b><i>Summary of Shared Services Workpapers</i></b>	<b>199</b>

## 2028 General Rate Case - Application

# INDEX OF WORKPAPERS

### Exhibit SDGE-16-WP - OPERATIONS SUPPORT

DOCUMENT	PAGE
Category: A. Procurement/Category Management	200
..2100-0700.000 - SHARED SERVICES MAINT	203
..2100-3332.000 - TECHNOLOGY PORTFOLIO	213
..2100-4045.000 - CUSTOMER PROGRAMS & SUPPORT SERVICES	229
..2100-4068.000 - CENTURY PARK ANNEX RENTS	242
..2100-4069.000 - SACRAMENTO RENTS	252
..2100-4074.000 - CENTURY PARK ANNEX MAINTENANCE	262
..2100-4075.000 - SACRAMENTO MAINTENANCE	272
..2100-4105.000 - CP ANNEX CAMS MAINTENANCE	282
Category: B. Supply Management Center of Excellence	292
..2100-3016.000 - SUPPLY MANAGEMENT CENTER OF EXCELLENCE	293
Category: C. Contingent Workforce Portfolio	308
..2100-4213.000 - CONTINGENT WORKFORCE PORTFOLIO	309
Category: D. Facilities Operations	322
..2100-0708.000 - HQ FACILITY MAINTENANCE	326
..2100-3303.000 - RE RESOURCES	338
..2100-3323.000 - FACILITIES OPERATIONS	351
..2100-3588.000 - VP SDGE OPS SUPPORT	363
..2100-3610.000 - RB DATA CENTER	377
..2100-3714.000 - DIRECTOR- SUPPORT SERVICES	387
..2100-3946.000 - MANAGER FACILITES SDG&E	397
..2100-4072.000 - CENTURY PARK MAINTENANCE	407
..2100-4073.000 - CENTURY PARK EAST MAINTENANCE	417
Category: E. Corporate Real Estate	427
..2100-3030.000 - CORPORATE REAL ESTATE MANAGER	428
Category: F. Facilities Capital Programs	441
..2100-3025.000 - FACILITIES & CAPITAL PROGRAMS	442
Category: G. Real Estate Planning & Move Management	455
..2100-0706.000 - RE PLANNING	456
..2100-3977.000 - MOVE MANAGEMENT	469
Category: H. Shared Office Services	482
..2100-3266.000 - OFFICE SERVICES - SHARED	483
..2100-3407.000 - OFFICE SERVICES - SHARED	493
Category: I. Shared Services Rents	505
..2100-4066.000 - CENTURY PARK RENTS	507
..2100-4067.000 - CENTURY PARK EAST RENTS	521
..2100-4070.000 - SAN FRANCISCO RENTS	531
Category: J. Common Area Maintenance	541

2028 General Rate Case - Application

**INDEX OF WORKPAPERS**

**Exhibit SDGE-16-WP - OPERATIONS SUPPORT**

<b>DOCUMENT</b>	<b>PAGE</b>
..2100-4076.000 - SAN FRANCISCO MAINTENANCE	543
..2100-4104.000 - CP CAMS MAINTENANCE	553
..2100-4106.000 - CP EAST CAMS MAINTENANCE	567
<i>Appendix A: List of Non-Shared Cost Centers</i>	<b>577</b>

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

<b>Area:</b>	<b>OPERATIONS SUPPORT</b>
<b>Witness:</b>	<b>Todd J. Cahill</b>

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

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

*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
<b>Total</b>	<b>85,469</b>	<b>88,143</b>	<b>91,520</b>	<b>92,487</b>	<b>90,967</b>	<b>85,731</b>	<b>82,107</b>

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
<b>Total</b>	<b>19,401</b>	<b>21,317</b>	<b>24,266</b>	<b>25,046</b>	<b>23,333</b>	<b>17,898</b>	<b>14,069</b>
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
<b>Total</b>	<b>20,043</b>	<b>21,051</b>	<b>20,196</b>	<b>18,203</b>	<b>14,517</b>	<b>8,926</b>	<b>5,097</b>
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
-------	-------	-------	-------	-------	-------	-------	-------

**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
<b>Total</b>	<b>-642</b>	<b>266</b>	<b>4,070</b>	<b>6,843</b>	<b>8,816</b>	<b>8,972</b>	<b>8,972</b>
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**  
**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:**

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
<b>Total</b>	<b>20,931</b>	<b>19,924</b>	<b>25,947</b>	<b>19,122</b>	<b>20,043</b>	<b>21,051</b>	<b>20,196</b>	<b>18,203</b>	<b>14,517</b>	<b>8,926</b>	<b>5,097</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>21,051</b>	<b>20,196</b>	<b>18,203</b>	<b>14,517</b>	<b>8,926</b>	<b>5,097</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,051</b>	<b>20,196</b>	<b>18,203</b>	<b>14,517</b>	<b>8,926</b>	<b>5,097</b>
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
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	16,856	18,183	24,717	18,568	20,043
NSE	0	0	0	0	0
<b>Total</b>	<b>16,856</b>	<b>18,183</b>	<b>24,717</b>	<b>18,568</b>	<b>20,043</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	-18	0	-3	-1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>-18</b>	<b>0</b>	<b>-3</b>	<b>-1</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	16,838	18,183	24,714	18,567	20,043
NSE	0	0	0	0	0
<b>Total</b>	<b>16,838</b>	<b>18,183</b>	<b>24,714</b>	<b>18,567</b>	<b>20,043</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	4,093	1,741	1,233	555	0
NSE	0	0	0	0	0
<b>Total</b>	<b>4,093</b>	<b>1,741</b>	<b>1,233</b>	<b>555</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	20,931	19,924	25,947	19,122	20,043
NSE	0	0	0	0	0
<b>Total</b>	<b>20,931</b>	<b>19,924</b>	<b>25,947</b>	<b>19,122</b>	<b>20,043</b>
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	
<b>Total</b>	<b>-18</b>	<b>0.181</b>	<b>-3</b>	<b>-1</b>	<b>0</b>	
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
<b>2021 Total</b>	<b>0</b>	<b>-18</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2022	0	-1	0	0.0	0	CCTR Transf To 2100-3412.000
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
<b>Explanation:</b> Transferred costs associated to vehicles lease interest to 1SS001.001						
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	0	
2023	0	0	0	0.0	0	CCTR Transf To 2100-3412.000
<b>Explanation:</b> Transferred fleet administrative costs to 1SS004.000						
2023	0	-2	0	0.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b> Transferred costs associated to vehicles maintenance to 1SS002.000						
<b>2023 Total</b>	<b>0</b>	<b>-3</b>	<b>0</b>	<b>0.0</b>	0	
2024	0	-1	0	0.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b> Transferred costs associated to vehicles maintenance to 1SS002.000						
<b>2024 Total</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0.0</b>	0	
2025	0	0	0	0.0	2,377	1-Sided Adj
<b>Explanation:</b> Adding Unit of Measure count						
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	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
<b>Total</b>	<b>-1,136</b>	<b>-2,025</b>	<b>-1,383</b>	<b>-488</b>	<b>-642</b>	<b>266</b>	<b>4,070</b>	<b>6,843</b>	<b>8,816</b>	<b>8,972</b>	<b>8,972</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>266</b>	<b>4,070</b>	<b>6,843</b>	<b>8,816</b>	<b>8,972</b>	<b>8,972</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>266</b>	<b>4,070</b>	<b>6,843</b>	<b>8,816</b>	<b>8,972</b>	<b>8,972</b>
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
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	-914	-1,848	-1,317	-474	-642
NSE	0	0	0	0	0
<b>Total</b>	<b>-914</b>	<b>-1,848</b>	<b>-1,317</b>	<b>-474</b>	<b>-642</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	-914	-1,848	-1,317	-474	-642
NSE	0	0	0	0	0
<b>Total</b>	<b>-914</b>	<b>-1,848</b>	<b>-1,317</b>	<b>-474</b>	<b>-642</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	-222	-177	-66	-14	0
NSE	0	0	0	0	0
<b>Total</b>	<b>-222</b>	<b>-177</b>	<b>-66</b>	<b>-14</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	-1,136	-2,025	-1,383	-488	-642
NSE	0	0	0	0	0
<b>Total</b>	<b>-1,136</b>	<b>-2,025</b>	<b>-1,383</b>	<b>-488</b>	<b>-642</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	2,377	

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2025	0	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**

San Diego Gas & Electric Company  
 2028 GRC - APPLICATION  
 Non-Shared Service Workpapers  
**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
<b>Total Existing Leases and Fees</b>	<b>\$ 21,050.77</b>	<b>\$ 20,196.32</b>	<b>\$ 18,202.66</b>
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)
<b>Total Replacement Plan and Salvage</b>	<b>\$ 266.41</b>	<b>\$ 4,069.53</b>	<b>\$ 6,843.27</b>
<b>Total Ownership</b>	<b>\$ 21,317.18</b>	<b>\$ 24,265.85</b>	<b>\$ 25,045.94</b>

**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
<b>Total</b>	<b>284</b>	<b>\$44,781.18</b>

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
<b>Total</b>	<b>733</b>	<b>\$84,957.81</b>

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
<b>Total</b>	<b>24,471</b>	<b>25,009</b>	<b>25,009</b>	<b>25,009</b>	<b>25,009</b>	<b>25,009</b>	<b>25,009</b>
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
<b>Total</b>	<b>17,121</b>	<b>16,875</b>	<b>16,875</b>	<b>16,875</b>	<b>16,875</b>	<b>16,875</b>	<b>16,875</b>
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
-------	-------	-------	-------	-------	-------	-------	-------

**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
<b>Total</b>	<b>7,350</b>	<b>8,134</b>	<b>8,134</b>	<b>8,134</b>	<b>8,134</b>	<b>8,134</b>	<b>8,134</b>
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
-------	-------	-------	-------	-------	-------	-------	-------

*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:**

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
<b>Total</b>	<b>14,552</b>	<b>14,968</b>	<b>16,777</b>	<b>16,724</b>	<b>17,121</b>	<b>16,874</b>	<b>16,874</b>	<b>16,874</b>	<b>16,874</b>	<b>16,874</b>	<b>16,874</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>16,874</b>	<b>16,874</b>	<b>16,874</b>	<b>16,874</b>	<b>16,874</b>	<b>16,874</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,874</b>	<b>16,874</b>	<b>16,874</b>	<b>16,874</b>	<b>16,874</b>	<b>16,874</b>
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
<b>Recorded (Nominal \$)*</b>					
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
<b>Total</b>	<b>11,626</b>	<b>12,643</b>	<b>14,453</b>	<b>14,883</b>	<b>15,660</b>
FTE	55.0	56.0	57.0	56.9	56.7
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	-3	15	326	346	293
Non-Labor	-407	-69	44	-48	39
NSE	0	0	0	0	0
<b>Total</b>	<b>-410</b>	<b>-54</b>	<b>370</b>	<b>298</b>	<b>332</b>
FTE	0.0	0.0	4.0	3.6	2.7
Units	0	0	2,348	2,264	2,377
<b>Recorded-Adjusted (Nominal \$)</b>					
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
<b>Total</b>	<b>11,216</b>	<b>12,589</b>	<b>14,823</b>	<b>15,181</b>	<b>15,992</b>
FTE	54.9	55.9	61.0	60.5	59.4
Units	0	0	2,348	2,264	2,377
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	873	890	957	997	1,129

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

**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
<b>Total</b>	<b>873</b>	<b>890</b>	<b>957</b>	<b>997</b>	<b>1,129</b>
FTE	9.3	9.3	9.5	9.2	9.8
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	1,146	869	602	312	0
Non-Labor	1,317	621	396	234	0
NSE	0	0	0	0	0
<b>Total</b>	<b>2,463</b>	<b>1,490</b>	<b>998</b>	<b>546</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	7,818	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
<b>Total</b>	<b>14,552</b>	<b>14,968</b>	<b>16,777</b>	<b>16,724</b>	<b>17,121</b>
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
<b>Total</b>		<b>-410</b>	<b>-54</b>	<b>370</b>	<b>298</b>	<b>332</b>
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
<b>Explanation:</b>	Transferred costs associated to vehicles parts to 1SS002.000					
2021	0	7	0	0.0	0	CCTR Transf From 2100-3413.000
<b>Explanation:</b>	Transferred costs associated to vehicles maintenance to 1SS002.000					
2021	-3	0	0	0.0	0	CCTR Transf From 2100-3413.000
<b>Explanation:</b>	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
<b>Explanation:</b> Transferred costs associated to vehicles repairs to 1SS002.000						
2021	0	-75	0	0.0	0	CCTR Transf From 2100-3413.000
<b>Explanation:</b> Damage claims-auto accident claims charged to incorrect cost center						
<b>2021 Total</b>	<b>-3</b>	<b>-407</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2022	0	46	0	0.0	0	CCTR Transf From 2100-0202.000
<b>Explanation:</b> Transferred costs associated to vehicles parts to 1SS002.000						
2022	15	0	0	0.0	0	CCTR Transf From 2100-3413.000
<b>Explanation:</b> Transferred costs associated to garage operations labor to 1SS002.000						
2022	0	-130	0	0.0	0	CCTR Transf From 2100-3413.000
<b>Explanation:</b> Damage claims-auto accident claims charged to incorrect cost center						
2022	0	3	0	0.0	0	CCTR Transf From 2100-3411.000
<b>Explanation:</b> 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
<b>Explanation:</b> Transferred costs associated to vehicles maintenance to 1SS002.000						
<b>2022 Total</b>	<b>15</b>	<b>-69</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2023	0	-65	0	0.0	0	CCTR Transf From 2100-0202.001
<b>Explanation:</b> Transferred costs associated to vehicles parts to 1SS002.000						
2023	0	84	0	0.0	0	CCTR Transf From 2100-3411.000
<b>Explanation:</b> Transferred costs associated to vehicles repairs to 1SS002.000						
2023	326	0	0	4.0	0	CCTR Transf From 2100-3413.000
<b>Explanation:</b> Transferred costs associated to garage operations labor to 1SS002.000						
2023	0	2	0	0.0	0	CCTR Transf From 2100-0201.000
<b>Explanation:</b> Transferred costs associated to vehicles maintenance to 1SS002.000						
2023	0	-150	0	0.0	0	CCTR Transf From 2100-3413.000
<b>Explanation:</b> Damage claims-auto accident claims charged to incorrect cost center						
2023	0	172	0	0.0	0	CCTR Transf From 2100-3413.000
<b>Explanation:</b> 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
<b>Explanation:</b> Adding Unit Measure count						
<b>2023 Total</b>	<b>326</b>	<b>44</b>	<b>0</b>	<b>4.0</b>	2,348	
2024	346	0	0	3.6	0	CCTR Transf From 2100-3413.000
<b>Explanation:</b> Transferred costs associated to garage operations labor to 1SS002.000						
2024	0	1	0	0.0	0	CCTR Transf From 2100-0201.000
<b>Explanation:</b> Transferred costs associated to vehicles maintenance to 1SS002.000						
2024	0	-24	0	0.0	0	CCTR Transf From 2100-0202.001
<b>Explanation:</b> Transferred costs associated to vehicles parts to 1SS002.000						
2024	0	0	0	0.0	0	CCTR Transf From 2100-0203.000
<b>Explanation:</b> Transferred costs associated to vehicles maintenance to 1SS002.000						
2024	0	-98	0	0.0	0	CCTR Transf From 2100-3413.000
<b>Explanation:</b> 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
<b>Explanation:</b> Adding Unit Measure count						
2024	0	49	0	0.0	0	CCTR Transf From 2100-3411.000
<b>Explanation:</b> Transferred costs associated to vehicles repairs to 1SS002.000						
2024	0	23	0	0.0	0	CCTR Transf From 2100-3413.000
<b>Explanation:</b> Transferred costs associated to vehicles maintenance to 1SS002.000						
<b>2024 Total</b>	<b>346</b>	<b>-48</b>	<b>0</b>	<b>3.6</b>	2,264	
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.507
<b>Explanation:</b> 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
<b>Explanation:</b> Transferred costs associated to vehicles maintenance to 1SS002.000						
2025	0	124	0	0.0	0	CCTR Transf From 2100-3412.000
<b>Explanation:</b> Transferred costs associated to vehicles maintenance to 1SS002.000						
2025	293	0	0	2.7	0	CCTR Transf From 2100-3413.000
<b>Explanation:</b> 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
<b>Explanation:</b> Transferred costs associated to vehicles maintenance to 1SS002.000						
2025	0	-117	0	0.0	0	CCTR Transf From 2100-3413.000
<b>Explanation:</b> Damage claims-auto accident claims charged to incorrect cost center						
2025	0	0	0	0.0	2,377	1-Sided Adj
<b>Explanation:</b> Adding Unit of Measure count						
<b>2025 Total</b>	<b>293</b>	<b>39</b>	<b>0</b>	<b>2.7</b>	<b>2,377</b>	

*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:**

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
<b>Total</b>	<b>8,304</b>	<b>10,579</b>	<b>8,974</b>	<b>8,077</b>	<b>7,350</b>	<b>8,134</b>	<b>8,134</b>	<b>8,134</b>	<b>8,134</b>	<b>8,134</b>	<b>8,134</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>8,134</b>	<b>8,134</b>	<b>8,134</b>	<b>8,134</b>	<b>8,134</b>	<b>8,134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,134</b>	<b>8,134</b>	<b>8,134</b>	<b>8,134</b>	<b>8,134</b>	<b>8,134</b>
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
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	6,283	9,701	8,483	7,819	7,350
NSE	0	0	0	0	0
<b>Total</b>	<b>6,283</b>	<b>9,701</b>	<b>8,483</b>	<b>7,819</b>	<b>7,350</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	397	-46	65	24	0
NSE	0	0	0	0	0
<b>Total</b>	<b>397</b>	<b>-46</b>	<b>65</b>	<b>24</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	2,348	2,264	2,377
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	6,680	9,655	8,548	7,843	7,350
NSE	0	0	0	0	0
<b>Total</b>	<b>6,680</b>	<b>9,655</b>	<b>8,548</b>	<b>7,843</b>	<b>7,350</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	2,348	2,264	2,377
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0

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

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	1,624	924	426	235	0
NSE	0	0	0	0	0
<b>Total</b>	<b>1,624</b>	<b>924</b>	<b>426</b>	<b>235</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	8,304	10,579	8,974	8,077	7,350
NSE	0	0	0	0	0
<b>Total</b>	<b>8,304</b>	<b>10,579</b>	<b>8,974</b>	<b>8,077</b>	<b>7,350</b>
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	
<b>Total</b>	<b>397</b>	<b>-46</b>	<b>65</b>	<b>24</b>	<b>0</b>	
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
<b>Explanation:</b>	Transferred costs associated to gasoline and diesel purchased to 1SS002.001					
2021	0	395	0	0.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b>	Transferred costs associated to vehicles parts to 1SS002.000					
<b>2021 Total</b>	<b>0</b>	<b>397</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
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
<b>Explanation:</b> Transferred costs associated to vehicles parts to 1SS002.000						
<b>2022 Total</b>	<b>0</b>	<b>-46</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2023	0	0	0	0.0	0	CCTR Transf From 2100-3413.000
<b>Explanation:</b> Transferred costs associated to gasoline and diesel purchased to 1SS002.001						
2023	0	65	0	0.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b> Transferred costs associated to vehicles parts to 1SS002.000						
2023	0	0	0	0.0	2,348	1-Sided Adj
<b>Explanation:</b> Adding Unit Measure count						
<b>2023 Total</b>	<b>0</b>	<b>65</b>	<b>0</b>	<b>0.0</b>	<b>2,348</b>	
2024	0	24	0	0.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b> Transferred costs associated to vehicles parts to 1SS002.000						
2024	0	0	0	0.0	2,264	1-Sided Adj
<b>Explanation:</b> 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
<b>Explanation:</b> Transferred costs associated to gasoline and diesel purchased to 1SS002.001						
<b>2024 Total</b>	<b>0</b>	<b>24</b>	<b>0</b>	<b>0.0</b>	2,264	
2025	0	0	0	0.0	2,377	1-Sided Adj
<b>Explanation:</b> Adding Unit of Measure count						
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	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
<b>Total</b>	<b>4,156</b>	<b>4,466</b>	<b>4,712</b>	<b>4,712</b>	<b>4,712</b>	<b>4,712</b>	<b>4,712</b>
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
<b>Total</b>	<b>1,267</b>	<b>1,317</b>	<b>1,317</b>	<b>1,317</b>	<b>1,317</b>	<b>1,317</b>	<b>1,317</b>
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
-------	-------	-------	-------	-------	-------	-------	-------

**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
<b>Total</b>	<b>1,766</b>	<b>1,816</b>	<b>1,816</b>	<b>1,816</b>	<b>1,816</b>	<b>1,816</b>	<b>1,816</b>
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
-------	-------	-------	-------	-------	-------	-------	-------

*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
<b>1SS005.000 Garage Management</b>							
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
<b>Total</b>	<b>1,014</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>
FTE	6.0	6.0	6.0	6.0	6.0	6.0	6.0
<b>Unit Measure: Vehicles</b>							
Units	2,377	2,377	2,377	2,377	2,377	2,377	2,377
<b>1SS006.000 Commutation Fee Credits</b>							
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
<b>Total</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure: Vehicles</b>							
Units	2,377	2,377	2,377	2,377	2,377	2,377	2,377
<b>1SS007.000 Telematics Service Fees</b>							
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
<b>Total</b>	<b>412</b>	<b>586</b>	<b>832</b>	<b>832</b>	<b>832</b>	<b>832</b>	<b>832</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure: Vehicles</b>							
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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>1,427</b>	<b>1,273</b>	<b>1,405</b>	<b>1,319</b>	<b>1,267</b>	<b>1,317</b>	<b>1,317</b>	<b>1,317</b>	<b>1,317</b>	<b>1,317</b>	<b>1,317</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,155	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
<b>Total</b>	<b>1,267</b>	<b>1,267</b>	<b>1,267</b>	<b>1,267</b>	<b>1,267</b>	<b>1,267</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>1,317</b>	<b>1,317</b>	<b>1,317</b>	<b>1,317</b>	<b>1,317</b>	<b>1,317</b>
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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	
2027	50	0	0	50	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	
2029	50	0	0	50	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	
2030	50	0	0	50	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	
2031	50	0	0	50	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	

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

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

**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
<b>Total</b>	<b>119</b>	<b>130</b>	<b>131</b>	<b>134</b>	<b>148</b>
FTE	1.2	1.3	1.3	1.2	1.3
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	156	127	82	42	0
Non-Labor	71	10	12	4	0
NSE	0	0	0	0	0
<b>Total</b>	<b>227</b>	<b>138</b>	<b>94</b>	<b>46</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	1,061	1,153	1,155	1,167	1,155
Non-Labor	365	120	250	152	112
NSE	0	0	0	0	0
<b>Total</b>	<b>1,427</b>	<b>1,273</b>	<b>1,405</b>	<b>1,319</b>	<b>1,267</b>
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	
<b>Total</b>	<b>-0.655</b>	<b>-0.690</b>	<b>0</b>	<b>-1</b>	<b>-6</b>	
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
<b>2021 Total</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2022	0	-1	0	0.0	0	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

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

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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>1,168</b>	<b>1,069</b>	<b>1,173</b>	<b>1,860</b>	<b>1,765</b>	<b>1,816</b>	<b>1,816</b>	<b>1,816</b>	<b>1,816</b>	<b>1,816</b>	<b>1,816</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,158	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
<b>Total</b>	<b>1,766</b>	<b>1,766</b>	<b>1,766</b>	<b>1,766</b>	<b>1,766</b>	<b>1,766</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>1,816</b>	<b>1,816</b>	<b>1,816</b>	<b>1,816</b>	<b>1,816</b>	<b>1,816</b>
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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	
2027	50	0	0	50	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	
2029	50	0	0	50	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	
2030	50	0	0	50	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	
2031	50	0	0	50	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	

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

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

**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
<b>Total</b>	<b>97</b>	<b>97</b>	<b>112</b>	<b>131</b>	<b>148</b>
FTE	1.1	1.0	1.1	1.2	1.3
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	128	95	70	41	0
Non-Labor	58	18	9	21	0
NSE	0	0	0	0	0
<b>Total</b>	<b>186</b>	<b>113</b>	<b>79</b>	<b>62</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	871	861	985	1,139	1,158
Non-Labor	297	208	188	721	608
NSE	0	0	0	0	0
<b>Total</b>	<b>1,168</b>	<b>1,069</b>	<b>1,173</b>	<b>1,860</b>	<b>1,765</b>
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	
<b>Total</b>	<b>-585</b>	<b>-592</b>	<b>-488</b>	<b>-450</b>	<b>-536</b>	
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
<b>Explanation:</b>	Transferred fleet administrative costs to 1SS004.000					
2021	0	-548	0	0.0	0	CCTR Transf To 2100-0202.003
<b>Explanation:</b>	Transferred associated Telematic costs to 1SS007.000					
2021	0	-56	0	0.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b>	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
<b>2021 Total</b>	<b>0</b>	<b>-585</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2022	0	1	0	0.0	0	CCTR Transf From 2100-0201.000
<b>Explanation:</b>	Transferred fleet administrative costs to 1SS004.000					
2022	0	-589	0	0.0	0	CCTR Transf To 2100-0202.003
<b>Explanation:</b>	Transferred associated Telematic costs to 1SS007.000					
2022	0	-1	0	0.0	0	CCTR Transf To 2100-0201.000
<b>Explanation:</b>	Transferred costs associated to vehicles lease interest to 1SS001.001					
2022	0	-3	0	0.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b>	Transferred costs associated to vehicles repairs to 1SS002.000					
<b>2022 Total</b>	<b>0</b>	<b>-592</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2023	0	0	0	0.0	0	CCTR Transf From 2100-0201.000
<b>Explanation:</b>	Transferred fleet administrative costs to 1SS004.000					
2023	0	-404	0	0.0	0	CCTR Transf To 2100-0202.003
<b>Explanation:</b>	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
<b>Explanation:</b> Transferred costs associated to vehicles repairs to 1SS002.000						
<b>2023 Total</b>	<b>0</b>	<b>-488</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2024	0	-402	0	0.0	0	CCTR Transf To 2100-0202.003
<b>Explanation:</b> Transferred associated Telematic costs to 1SS007.000						
2024	0	-49	0	0.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b> Transferred costs associated to vehicles repairs to 1SS002.000						
<b>2024 Total</b>	<b>0</b>	<b>-450</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2025	0	-124	0	0.0	0	CCTR Transf To 2100-0192.000
<b>Explanation:</b> Transferred costs associated to vehicles maintenance to 1SS002.000						
2025	0	-412	0	0.0	0	CCTR Transf To 2100-0202.003
<b>Explanation:</b> 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
<b>Explanation:</b> Adding Unit of Measure count						
<b>2025 Total</b>	<b>0</b>	<b>-536</b>	<b>0</b>	<b>0.0</b>	<b>2,377</b>	

*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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>869</b>	<b>799</b>	<b>918</b>	<b>981</b>	<b>1,014</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>1,014</b>	<b>1,014</b>	<b>1,014</b>	<b>1,014</b>	<b>1,014</b>	<b>1,014</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>
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	36	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>		<b>36</b>	<b>0</b>	<b>36</b>	<b>0.0</b>	<b>0</b>	
2027		36	0	36	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>		<b>36</b>	<b>0</b>	<b>36</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>36</b>	<b>0.0</b>	<b>0</b>	
2029	36	0	0	36	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>36</b>	<b>0.0</b>	<b>0</b>	
2030	36	0	0	36	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>36</b>	<b>0.0</b>	<b>0</b>	
2031	36	0	0	36	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>36</b>	<b>0.0</b>	<b>0</b>	

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

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

**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
<b>Total</b>	<b>90</b>	<b>84</b>	<b>93</b>	<b>101</b>	<b>107</b>
FTE	1.0	0.9	0.8	0.8	0.9
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	118	83	59	32	0
Non-Labor	13	5	5	3	0
NSE	0	0	0	0	0
<b>Total</b>	<b>131</b>	<b>87</b>	<b>63</b>	<b>35</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	804	747	822	877	841
Non-Labor	65	52	96	105	173
NSE	0	0	0	0	0
<b>Total</b>	<b>869</b>	<b>799</b>	<b>918</b>	<b>981</b>	<b>1,014</b>
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	
<b>Total</b>	<b>69</b>	<b>103</b>	<b>-348</b>	<b>-271</b>	<b>-203</b>	
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
<b>Explanation:</b>	Transferred costs associated to gasoline and diesel purchased to 1SS002.001					
2021	0	-7	0	0.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b>	Transferred costs associated to vehicles maintenance to 1SS002.000					
2021	3	0	0	0.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b>	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
<b>Explanation:</b> Damage claims-auto accident claims charged to incorrect cost center						
<b>2021 Total</b>	<b>3</b>	<b>66</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2022	-15	0	0	0.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b> Transferred costs associated to garage operations labor to 1SS002.000						
2022	0	130	0	0.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b> Damage claims-auto accident claims charged to incorrect cost center						
2022	0	-12	0	0.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b> Transferred costs associated to vehicles maintenance to 1SS002.000						
<b>2022 Total</b>	<b>-15</b>	<b>118</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2023	0	0	0	0.0	0	CCTR Transf To 2100-0202.000
<b>Explanation:</b> Transferred costs associated to gasoline and diesel purchased to 1SS002.001						
2023	-326	0	0	-4.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b> 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
<b>Explanation:</b>	Damage claims-auto accident claims charged to incorrect cost center					
2023	0	-172	0	0.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b>	Transferred costs associated to vehicles maintenance to 1SS002.000					
<b>2023 Total</b>	<b>-326</b>	<b>-22</b>	<b>0</b>	<b>-4.0</b>	<b>0</b>	
2024	-346	0	0	-3.6	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b>	Transferred costs associated to garage operations labor to 1SS002.000					
2024	0	98	0	0.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b>	Damage claims-auto accident claims charged to incorrect cost center					
2024	0	-23	0	0.0	0	CCTR Transf To 2100-0199.000
<b>Explanation:</b>	Transferred costs associated to vehicles maintenance to 1SS002.000					
2024	0	0	0	0.0	0	CCTR Transf To 2100-0202.000
<b>Explanation:</b>	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
<b>2024 Total</b>	<b>-346</b>	<b>75</b>	<b>0</b>	<b>-3.6</b>	<b>0</b>	
2025	-293	0	0	-2.7	0	CCTR Transf To 2100-0192.000
<b>Explanation:</b>	Transferred costs associated to garage operations labor to 1SS002.000					
2025	0	-26	0	0.0	0	CCTR Transf To 2100-0192.000
<b>Explanation:</b>	Transferred costs associated to vehicles maintenance to 1SS002.000					
2025	0	117	0	0.0	0	CCTR Transf To 2100-0192.000
<b>Explanation:</b>	Damage claims-auto accident claims charged to incorrect cost center					
2025	0	0	0	0.0	2,377	1-Sided Adj
<b>Explanation:</b>	Adding Unit of Measure count					
<b>2025 Total</b>	<b>-293</b>	<b>90</b>	<b>0</b>	<b>-2.7</b>	<b>2,377</b>	

*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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>-280</b>	<b>-271</b>	<b>-277</b>	<b>-296</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>	<b>-303</b>
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
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	-226	-247	-264	-287	-303
NSE	0	0	0	0	0
<b>Total</b>	<b>-226</b>	<b>-247</b>	<b>-264</b>	<b>-287</b>	<b>-303</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	-226	-247	-264	-287	-303
NSE	0	0	0	0	0
<b>Total</b>	<b>-226</b>	<b>-247</b>	<b>-264</b>	<b>-287</b>	<b>-303</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0

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

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	-55	-24	-13	-9	0
NSE	0	0	0	0	0
<b>Total</b>	<b>-55</b>	<b>-24</b>	<b>-13</b>	<b>-9</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	-280	-271	-277	-296	-303
NSE	0	0	0	0	0
<b>Total</b>	<b>-280</b>	<b>-271</b>	<b>-277</b>	<b>-296</b>	<b>-303</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	2,377	

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2025	0	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:**

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
<b>Total</b>	<b>681</b>	<b>645</b>	<b>424</b>	<b>414</b>	<b>412</b>	<b>586</b>	<b>832</b>	<b>832</b>	<b>832</b>	<b>832</b>	<b>832</b>
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
<b>Total</b>	<b>412</b>	<b>412</b>	<b>412</b>	<b>412</b>	<b>412</b>	<b>412</b>	<b>174</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>586</b>	<b>832</b>	<b>832</b>	<b>832</b>	<b>832</b>	<b>832</b>
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
<b>Explanation:</b>	True-up of incremental dashcam costs for 341 non-represented employees due to transition to a new vendor.							
<b>2026 Total</b>	<b>0</b>	<b>174</b>	<b>0</b>	<b>174</b>	<b>0.0</b>	<b>0</b>		
2027		0	350	0	350	0.0	0	1-Sided Adj
<b>Explanation:</b>	Incremental cost associated with deploying dashcams for 1350 represented (union) employees.							
2027		0	70	0	70	0.0	0	1-Sided Adj
<b>Explanation:</b>	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
<b>2027 Total</b>	<b>0</b>	<b>420</b>	<b>0</b>	<b>420</b>	<b>0.0</b>	0	
2028	0	350	0	350	0.0	0	1-Sided Adj
<b>Explanation:</b>	Incremental cost associated with deploying dashcams for 1350 represented (union) employees.						
2028	0	70	0	70	0.0	0	1-Sided Adj
<b>Explanation:</b>	True-up of incremental dashcam costs for 341 non-represented employees due to transition to a new vendor.						
<b>2028 Total</b>	<b>0</b>	<b>420</b>	<b>0</b>	<b>420</b>	<b>0.0</b>	0	
2029	0	350	0	350	0.0	0	1-Sided Adj
<b>Explanation:</b>	Incremental cost associated with deploying dashcams for 1350 represented (union) employees.						
2029	0	70	0	70	0.0	0	1-Sided Adj
<b>Explanation:</b>	True-up of incremental dashcam costs for 341 non-represented employees due to transition to a new vendor.						
<b>2029 Total</b>	<b>0</b>	<b>420</b>	<b>0</b>	<b>420</b>	<b>0.0</b>	0	
2030	0	350	0	350	0.0	0	1-Sided Adj
<b>Explanation:</b>	Incremental cost associated with deploying dashcams for 1350 represented (union) employees.						
2030	0	70	0	70	0.0	0	1-Sided Adj
<b>Explanation:</b>	True-up of incremental dashcam costs for 341 non-represented employees due to transition to a new vendor.						
<b>2030 Total</b>	<b>0</b>	<b>420</b>	<b>0</b>	<b>420</b>	<b>0.0</b>	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
<b>Explanation:</b>	Incremental cost associated with deploying dashcams for 1350 represented (union) employees.						
2031	0	70	0	70	0.0	0	1-Sided Adj
<b>Explanation:</b>	True-up of incremental dashcam costs for 341 non-represented employees due to transition to a new vendor.						
<b>2031 Total</b>	<b>0</b>	<b>420</b>	<b>0</b>	<b>420</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	548	589	404	402	412
NSE	0	0	0	0	0
<b>Total</b>	<b>548</b>	<b>589</b>	<b>404</b>	<b>402</b>	<b>412</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	548	589	404	402	412
NSE	0	0	0	0	0
<b>Total</b>	<b>548</b>	<b>589</b>	<b>404</b>	<b>402</b>	<b>412</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	2,377
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0

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

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	133	56	20	12	0
NSE	0	0	0	0	0
<b>Total</b>	<b>133</b>	<b>56</b>	<b>20</b>	<b>12</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	681	645	424	414	412
NSE	0	0	0	0	0
<b>Total</b>	<b>681</b>	<b>645</b>	<b>424</b>	<b>414</b>	<b>412</b>
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	
<b>Total</b>	<b>548</b>	<b>589</b>	<b>404</b>	<b>402</b>	<b>412</b>	
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
<b>2021 Total</b>	<b>0</b>	<b>548</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2022	0	589	0	0.0	0	CCTR Transf From 2100-3411.000
<b>2022 Total</b>	<b>0</b>	<b>589</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b> Transferred associated Telematic costs to 1SS007.000						
<b>2023 Total</b>	<b>0</b>	<b>404</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2024	0	402	0	0.0	0	CCTR Transf From 2100-3411.000
<b>Explanation:</b> Transferred associated Telematic costs to 1SS007.000						
<b>2024 Total</b>	<b>0</b>	<b>402</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2025	0	0	0	0.0	2,377	1-Sided Adj
<b>Explanation:</b> Adding Unit of Measure count						
2025	0	412	0	0.0	0	CCTR Transf From 2100-3412.000
<b>Explanation:</b> Transferred associated Telematic costs to 1SS007.000						
<b>2025 Total</b>	<b>0</b>	<b>412</b>	<b>0</b>	<b>0.0</b>	<b>2,377</b>	

*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
<b>Total</b>	<b>3,993</b>	<b>4,113</b>	<b>4,113</b>	<b>4,113</b>	<b>4,113</b>	<b>4,113</b>	<b>4,113</b>
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
<b>Total</b>	<b>3,993</b>	<b>4,113</b>	<b>4,113</b>	<b>4,113</b>	<b>4,113</b>	<b>4,113</b>	<b>4,113</b>
FTE	19.7	19.7	19.7	19.7	19.7	19.7	19.7
<b>Unit Measure: FTEs</b>							
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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>1,983</b>	<b>1,804</b>	<b>2,810</b>	<b>4,076</b>	<b>3,993</b>	<b>4,113</b>	<b>4,113</b>	<b>4,113</b>	<b>4,113</b>	<b>4,113</b>	<b>4,113</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,787	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
<b>Total</b>	<b>3,993</b>	<b>3,993</b>	<b>3,993</b>	<b>3,993</b>	<b>3,993</b>	<b>3,993</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>4,113</b>	<b>4,113</b>	<b>4,113</b>	<b>4,113</b>	<b>4,113</b>	<b>4,113</b>
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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>120</b>	<b>0.0</b>	<b>0</b>	
2027	120	0	0	120	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>120</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>120</b>	<b>0.0</b>	<b>0</b>	
2029	120	0	0	120	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>120</b>	<b>0.0</b>	<b>0</b>	
2030	120	0	0	120	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>120</b>	<b>0.0</b>	<b>0</b>	
2031	120	0	0	120	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>120</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
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
<b>Total</b>	<b>1,489</b>	<b>1,486</b>	<b>2,477</b>	<b>3,668</b>	<b>3,638</b>
FTE	11.3	9.7	11.7	14.3	16.9
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	-40	-51	0	-1
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>-40</b>	<b>-51</b>	<b>0</b>	<b>-1</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	13	11	14	17	20
<b>Recorded-Adjusted (Nominal \$)</b>					
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
<b>Total</b>	<b>1,489</b>	<b>1,446</b>	<b>2,426</b>	<b>3,668</b>	<b>3,637</b>
FTE	11.3	9.7	11.7	14.3	16.9
Units	13	11	14	17	20
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>190</b>	<b>167</b>	<b>207</b>	<b>273</b>	<b>356</b>
FTE	1.9	1.6	1.8	2.2	2.8
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	249	163	130	85	0
Non-Labor	56	29	47	50	0
NSE	0	0	0	0	0
<b>Total</b>	<b>305</b>	<b>192</b>	<b>177</b>	<b>135</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	1,697	1,474	1,830	2,369	2,787
Non-Labor	286	330	980	1,707	1,206
NSE	0	0	0	0	0
<b>Total</b>	<b>1,983</b>	<b>1,804</b>	<b>2,810</b>	<b>4,076</b>	<b>3,993</b>
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	
<b>Total</b>	<b>0</b>	<b>-40</b>	<b>-51</b>	<b>0</b>	<b>-1</b>	
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
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>13</b>	
2022	-40	0	0	0.0	0	1-Sided Adj
<b>2022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>11</b>	<b>1-Sided Adj</b>

*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
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2022 Total</b>	<b>-40</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	11	
2023	-51	0	0	0.0	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove severance payout and signing bonus.						
2023	0	0	0	0.0	14	1-Sided Adj
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2023 Total</b>	<b>-51</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	14	
2024	0	0	0	0.0	17	1-Sided Adj
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	17	
2025	-1	0	0	0.0	0	1-Sided Adj
<b>Explanation:</b> 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
------	-------	------	-----	-----	-------	----------

**Explanation:** Adjustment to add unit of measure.

<b>2025 Total</b>	-1	0	0	0.0	20	
-------------------	----	---	---	-----	----	--

*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
<b>Total</b>	<b>2,101</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>
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
<b>Total</b>	<b>2,101</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>
FTE	2.5	2.5	2.5	2.5	2.5	2.5	2.5
<b>Unit Measure: FTEs</b>							
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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>316</b>	<b>1,808</b>	<b>864</b>	<b>2,259</b>	<b>2,102</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>2,101</b>	<b>2,101</b>	<b>2,101</b>	<b>2,101</b>	<b>2,101</b>	<b>2,101</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>	<b>2,121</b>
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	20	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>		<b>20</b>	<b>0</b>	<b>20</b>	<b>0.0</b>	<b>0</b>	
2027		20	0	20	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>		<b>20</b>	<b>0</b>	<b>20</b>	<b>0.0</b>	<b>0</b>	

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

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

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

**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
<b>Total</b>	<b>32</b>	<b>67</b>	<b>85</b>	<b>65</b>	<b>59</b>
FTE	0.2	0.5	0.6	0.4	0.4
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	42	65	53	20	0
Non-Labor	5	106	5	49	0
NSE	0	0	0	0	0
<b>Total</b>	<b>48</b>	<b>172</b>	<b>59</b>	<b>70</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	288	590	749	562	459
Non-Labor	28	1,218	115	1,697	1,642
NSE	0	0	0	0	0
<b>Total</b>	<b>316</b>	<b>1,808</b>	<b>864</b>	<b>2,259</b>	<b>2,102</b>
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	
<b>Total</b>	<b>0</b>	<b>-224</b>	<b>-241</b>	<b>0</b>	<b>-1</b>	
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
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>2</b>	
2022	0	-224	0	0.0	0	1-Sided Adj
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
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2022 Total</b>	<b>0</b>	<b>-224</b>	<b>0</b>	<b>0.0</b>	<b>3</b>	
2023	-135	0	0	0.0	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove severance payout and signing bonus.						
2023	0	-106	0	0.0	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove retention payments.						
2023	0	0	0	0.0	4	1-Sided Adj
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2023 Total</b>	<b>-135</b>	<b>-106</b>	<b>0</b>	<b>0.0</b>	<b>4</b>	
2024	0	0	0	0.0	3	1-Sided Adj
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>3</b>	
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
<b>Explanation:</b> Adjusment to remove signing bonus which was a one time expense.						
2025	0	0	0	0.0	3	1-Sided Adj
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2025 Total</b>	<b>-1</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>3</b>	

*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
<b>Total</b>	<b>923</b>	<b>955</b>	<b>955</b>	<b>955</b>	<b>955</b>	<b>955</b>	<b>955</b>
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
<b>Total</b>	<b>923</b>	<b>955</b>	<b>955</b>	<b>955</b>	<b>955</b>	<b>955</b>	<b>955</b>
FTE	5.6	5.6	5.6	5.6	5.6	5.6	5.6
<b>Unit Measure: FTEs</b>							
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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>946</b>	<b>904</b>	<b>1,028</b>	<b>973</b>	<b>923</b>	<b>955</b>	<b>955</b>	<b>955</b>	<b>955</b>	<b>955</b>	<b>955</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>923</b>	<b>923</b>	<b>923</b>	<b>923</b>	<b>923</b>	<b>923</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>955</b>	<b>955</b>	<b>955</b>	<b>955</b>	<b>955</b>	<b>955</b>
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	32	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>		<b>32</b>	<b>0</b>	<b>32</b>	<b>0.0</b>	<b>0</b>	
2027		32	0	32	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>		<b>32</b>	<b>0</b>	<b>32</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>32</b>	<b>0.0</b>	<b>0</b>	
2029	32	0	0	32	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>32</b>	<b>0.0</b>	<b>0</b>	
2030	32	0	0	32	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>32</b>	<b>0.0</b>	<b>0</b>	
2031	32	0	0	32	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>32</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
Labor	478	444	563	598	641
Non-Labor	258	303	321	261	188
NSE	0	0	0	0	0
<b>Total</b>	<b>736</b>	<b>747</b>	<b>884</b>	<b>859</b>	<b>830</b>
FTE	4.3	4.2	4.5	4.5	4.8
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	-14	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>-14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	5	5	5	5	6
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	464	444	563	598	641
Non-Labor	258	303	321	261	188
NSE	0	0	0	0	0
<b>Total</b>	<b>722</b>	<b>747</b>	<b>884</b>	<b>859</b>	<b>830</b>
FTE	4.3	4.2	4.5	4.5	4.8
Units	5	5	5	5	6
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>70</b>	<b>65</b>	<b>78</b>	<b>81</b>	<b>94</b>
FTE	0.7	0.7	0.7	0.7	0.8
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	92	63	49	25	0
Non-Labor	63	29	16	8	0
NSE	0	0	0	0	0
<b>Total</b>	<b>154</b>	<b>92</b>	<b>65</b>	<b>33</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	626	572	690	704	735
Non-Labor	321	332	337	269	188
NSE	0	0	0	0	0
<b>Total</b>	<b>946</b>	<b>904</b>	<b>1,028</b>	<b>973</b>	<b>923</b>
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	
<b>Total</b>	<b>-14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	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
<b>Explanation:</b> Adjustment to remove signing bonus.						
2021	0	0	0	0.0	5	1-Sided Adj
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2021 Total</b>	<b>-14</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>5</b>	
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
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	5	
2023	0	0	0	0.0	5	1-Sided Adj
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	5	
2024	0	0	0	0.0	5	1-Sided Adj
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	5	
2025	0	0	0	0.0	6	1-Sided Adj
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	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
<b>Total</b>	<b>12,401</b>	<b>12,710</b>	<b>12,710</b>	<b>12,710</b>	<b>12,710</b>	<b>12,710</b>	<b>12,710</b>
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
<b>Total</b>	<b>6,971</b>	<b>7,231</b>	<b>7,231</b>	<b>7,231</b>	<b>7,231</b>	<b>7,231</b>	<b>7,231</b>
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
-------	----	----	----	----	----	----	----

**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
<b>Total</b>	<b>5,430</b>	<b>5,479</b>	<b>5,479</b>	<b>5,479</b>	<b>5,479</b>	<b>5,479</b>	<b>5,479</b>
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
-------	---	---	---	---	---	---	---

*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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>7,770</b>	<b>8,136</b>	<b>8,164</b>	<b>8,499</b>	<b>6,971</b>	<b>7,231</b>	<b>7,231</b>	<b>7,231</b>	<b>7,231</b>	<b>7,231</b>	<b>7,231</b>
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
<b>Total</b>	<b>6,971</b>	<b>6,971</b>	<b>6,971</b>	<b>6,971</b>	<b>6,971</b>	<b>6,971</b>	<b>260</b>	<b>260</b>	<b>260</b>	<b>260</b>	<b>260</b>	<b>260</b>	<b>7,231</b>	<b>7,231</b>	<b>7,231</b>	<b>7,231</b>	<b>7,231</b>	<b>7,231</b>
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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>260</b>	<b>0</b>	<b>0</b>	<b>260</b>	<b>0.0</b>	<b>0</b>	
2027	260	0	0	260	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>260</b>	<b>0</b>	<b>0</b>	<b>260</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>260</b>	<b>0</b>	<b>0</b>	<b>260</b>	<b>0.0</b>	<b>0</b>	
2029	260	0	0	260	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>260</b>	<b>0</b>	<b>0</b>	<b>260</b>	<b>0.0</b>	<b>0</b>	
2030	260	0	0	260	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>260</b>	<b>0</b>	<b>0</b>	<b>260</b>	<b>0.0</b>	<b>0</b>	
2031	260	0	0	260	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>260</b>	<b>0</b>	<b>0</b>	<b>260</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
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
<b>Total</b>	<b>5,857</b>	<b>6,510</b>	<b>6,879</b>	<b>7,489</b>	<b>6,407</b>
FTE	41.8	44.1	44.2	41.8	40.9
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	-6	-197
Non-Labor	0	0	0	0	-12
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-6</b>	<b>-209</b>
FTE	0.0	0.0	0.0	0.0	-1.6
Units	49	51	51	48	46
<b>Recorded-Adjusted (Nominal \$)</b>					
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
<b>Total</b>	<b>5,857</b>	<b>6,510</b>	<b>6,879</b>	<b>7,482</b>	<b>6,199</b>
FTE	41.7	44.1	44.2	41.8	39.3
Units	49	51	51	48	46
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	701	760	741	726	772

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

**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
<b>Total</b>	<b>701</b>	<b>760</b>	<b>741</b>	<b>726</b>	<b>772</b>
FTE	7.1	7.3	6.9	6.3	6.5
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	921	742	467	227	0
Non-Labor	291	124	77	64	0
NSE	0	0	0	0	0
<b>Total</b>	<b>1,212</b>	<b>866</b>	<b>544</b>	<b>291</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	6,280	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
<b>Total</b>	<b>7,770</b>	<b>8,136</b>	<b>8,164</b>	<b>8,499</b>	<b>6,971</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-6</b>	<b>-209</b>	
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
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>49</b>	
2022	0	0	0	0.0	51	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>51</b>	

*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
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>51</b>	
2024	-6	0	0	0.0	0	1-Sided Adj
<b>Explanation:</b> Incremental costs that are anticipated to be requested for recovery through a non- GRC Catastrophic Event Memorandum Account (CEMA)						
2024	0	0	0	0.0	48	1-Sided Adj
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2024 Total</b>	<b>-6</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>48</b>	
2025	0	-2	0	0.0	0	1-Sided Adj
<b>Explanation:</b> 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
<b>Explanation:</b> 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
<b>Explanation:</b> 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
<b>Explanation:</b> 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
<b>Explanation:</b> Adjustment to remove labor for VREP positions that will not be backfilled.						
2025	-116	0	0	-0.9	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove labor for VREP positions that will not be backfilled.						
2025	0	0	0	0.0	46	1-Sided Adj
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2025 Total</b>	<b>-197</b>	<b>-12</b>	<b>0</b>	<b>-1.6</b>	<b>46</b>	

*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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>1,356</b>	<b>1,362</b>	<b>1,825</b>	<b>4,417</b>	<b>5,430</b>	<b>5,479</b>	<b>5,479</b>	<b>5,479</b>	<b>5,479</b>	<b>5,479</b>	<b>5,479</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,132	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
<b>Total</b>	<b>5,430</b>	<b>5,430</b>	<b>5,430</b>	<b>5,430</b>	<b>5,430</b>	<b>5,430</b>	<b>49</b>	<b>49</b>	<b>49</b>	<b>49</b>	<b>49</b>	<b>49</b>	<b>5,479</b>	<b>5,479</b>	<b>5,479</b>	<b>5,479</b>	<b>5,479</b>	<b>5,479</b>
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	49	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>		<b>49</b>	<b>0</b>	<b>49</b>	<b>0.0</b>	<b>0</b>	
2027		49	0	49	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>		<b>49</b>	<b>0</b>	<b>49</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>49</b>	<b>0</b>	<b>0</b>	<b>49</b>	<b>0.0</b>	<b>0</b>	
2029	49	0	0	49	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>49</b>	<b>0</b>	<b>0</b>	<b>49</b>	<b>0.0</b>	<b>0</b>	
2030	49	0	0	49	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>49</b>	<b>0</b>	<b>0</b>	<b>49</b>	<b>0.0</b>	<b>0</b>	
2031	49	0	0	49	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>49</b>	<b>0</b>	<b>0</b>	<b>49</b>	<b>0.0</b>	<b>0</b>	

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

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

**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
<b>Total</b>	<b>119</b>	<b>119</b>	<b>130</b>	<b>140</b>	<b>145</b>
FTE	1.4	1.3	1.3	1.4	1.3
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	156	116	82	44	0
Non-Labor	58	27	32	93	0
NSE	0	0	0	0	0
<b>Total</b>	<b>213</b>	<b>143</b>	<b>114</b>	<b>137</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	1,062	1,049	1,145	1,213	1,132
Non-Labor	294	314	680	3,204	4,298
NSE	0	0	0	0	0
<b>Total</b>	<b>1,356</b>	<b>1,362</b>	<b>1,825</b>	<b>4,417</b>	<b>5,430</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-45</b>	<b>-687</b>	<b>-726</b>	
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
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>10</b>	
2022	0	0	0	0.0	9	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>9</b>	

*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
<b>Explanation:</b>	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
<b>Explanation:</b>	Adjustment to add unit of measure.					
<b>2023 Total</b>	<b>-42</b>	<b>-3</b>	<b>0</b>	<b>-0.3</b>	<b>10</b>	
2024	-343	-344	0	-2.8	0	CCTR Transf To 2100-3016.000
<b>Explanation:</b>	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
<b>Explanation:</b>	Adjustment to add unit of measure.					
<b>2024 Total</b>	<b>-343</b>	<b>-344</b>	<b>0</b>	<b>-2.8</b>	<b>10</b>	
2025	-230	-468	0	-1.7	0	CCTR Transf To 2100-3016.000
<b>Explanation:</b>	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
<b>Explanation:</b>	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
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2025 Total</b>	<b>-258</b>	<b>-468</b>	<b>0</b>	<b>-2.0</b>	<b>9</b>	

*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
<b>Total</b>	<b>5,080</b>	<b>5,315</b>	<b>5,315</b>	<b>5,315</b>	<b>5,315</b>	<b>5,315</b>	<b>5,315</b>
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
<b>Total</b>	<b>5,080</b>	<b>5,315</b>	<b>5,315</b>	<b>5,315</b>	<b>5,315</b>	<b>5,315</b>	<b>5,315</b>
FTE	6.2	7.6	7.6	7.6	7.6	7.6	7.6
<b>Unit Measure: No feasible units</b>							
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:**

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
<b>Total</b>	<b>4,724</b>	<b>4,981</b>	<b>5,368</b>	<b>5,374</b>	<b>5,080</b>	<b>5,315</b>	<b>5,315</b>	<b>5,315</b>	<b>5,315</b>	<b>5,315</b>	<b>5,315</b>
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																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	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	
<b>Total</b>	<b>5,274</b>	<b>5,274</b>	<b>5,274</b>	<b>5,274</b>	<b>5,274</b>	<b>5,274</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>5,315</b>	<b>5,315</b>	<b>5,315</b>	<b>5,315</b>	<b>5,315</b>	<b>5,315</b>	
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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>41</b>	<b>0</b>	<b>0</b>	<b>41</b>	<b>0.0</b>	<b>0</b>	
2027	41	0	0	41	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>41</b>	<b>0</b>	<b>0</b>	<b>41</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>41</b>	<b>0</b>	<b>0</b>	<b>41</b>	<b>0.0</b>	<b>0</b>	
2029	41	0	0	41	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>41</b>	<b>0</b>	<b>0</b>	<b>41</b>	<b>0.0</b>	<b>0</b>	
2030	41	0	0	41	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>41</b>	<b>0</b>	<b>0</b>	<b>41</b>	<b>0.0</b>	<b>0</b>	
2031	41	0	0	41	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>41</b>	<b>0</b>	<b>0</b>	<b>41</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
Labor	943	949	878	818	727
Non-Labor	2,777	3,430	4,087	4,455	4,247
NSE	0	0	0	0	0
<b>Total</b>	<b>3,720</b>	<b>4,379</b>	<b>4,965</b>	<b>5,273</b>	<b>4,974</b>
FTE	9.1	8.9	7.8	6.8	5.3
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-172	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-172</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	943	949	878	818	727
Non-Labor	2,777	3,430	4,087	4,283	4,247
NSE	0	0	0	0	0
<b>Total</b>	<b>3,720</b>	<b>4,379</b>	<b>4,965</b>	<b>5,101</b>	<b>4,974</b>
FTE	9.1	8.9	7.7	6.8	5.3
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>142</b>	<b>138</b>	<b>122</b>	<b>111</b>	<b>106</b>
FTE	1.6	1.4	1.2	1.0	0.9
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	186	135	77	35	0
Non-Labor	675	328	204	128	0
NSE	0	0	0	0	0
<b>Total</b>	<b>861</b>	<b>464</b>	<b>281</b>	<b>163</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	1,272	1,222	1,077	963	833
Non-Labor	3,452	3,758	4,291	4,411	4,247
NSE	0	0	0	0	0
<b>Total</b>	<b>4,724</b>	<b>4,981</b>	<b>5,368</b>	<b>5,374</b>	<b>5,080</b>
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	0
Non-Labor	0	0	0	-172	0	0
NSE	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-172</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
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
<b>2024 Total</b>	<b>0</b>	<b>-172</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Total</b>	<b>6,928</b>	<b>6,065</b>	<b>6,247</b>	<b>6,434</b>	<b>6,627</b>	<b>6,826</b>	<b>7,031</b>
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
<b>Total</b>	<b>6,928</b>	<b>6,065</b>	<b>6,247</b>	<b>6,434</b>	<b>6,627</b>	<b>6,826</b>	<b>7,031</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure: No feasible units</b>							
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:**

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
<b>Total</b>	<b>6,036</b>	<b>4,950</b>	<b>6,011</b>	<b>6,291</b>	<b>6,928</b>	<b>6,065</b>	<b>6,247</b>	<b>6,434</b>	<b>6,627</b>	<b>6,826</b>	<b>7,031</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>6,065</b>	<b>6,247</b>	<b>6,434</b>	<b>6,627</b>	<b>6,826</b>	<b>7,031</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,065</b>	<b>6,247</b>	<b>6,434</b>	<b>6,627</b>	<b>6,826</b>	<b>7,031</b>
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
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	4,856	4,517	5,725	6,108	6,928
NSE	0	0	0	0	0
<b>Total</b>	<b>4,856</b>	<b>4,517</b>	<b>5,725</b>	<b>6,108</b>	<b>6,928</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	4,856	4,517	5,725	6,108	6,928
NSE	0	0	0	0	0
<b>Total</b>	<b>4,856</b>	<b>4,517</b>	<b>5,725</b>	<b>6,108</b>	<b>6,928</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0

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

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	1,180	433	286	183	0
NSE	0	0	0	0	0
<b>Total</b>	<b>1,180</b>	<b>433</b>	<b>286</b>	<b>183</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	6,036	4,950	6,011	6,291	6,928
NSE	0	0	0	0	0
<b>Total</b>	<b>6,036</b>	<b>4,950</b>	<b>6,011</b>	<b>6,291</b>	<b>6,928</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

**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.

<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>

*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
<b>Total Land Leases</b>	<b>\$ 4,725</b>	<b>\$ 4,866</b>	<b>\$ 5,012</b>	<b>\$ 5,163</b>	<b>\$ 5,318</b>	<b>\$ 5,477</b>

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
<b>Total Office Leases</b>	<b>\$ 1,340</b>	<b>\$ 1,380</b>	<b>\$ 1,422</b>	<b>\$ 1,464</b>	<b>\$ 1,508</b>	<b>\$ 1,554</b>

<b>Grand Total</b>	<b>\$ 6,065</b>	<b>\$ 6,247</b>	<b>\$ 6,434</b>	<b>\$ 6,627</b>	<b>\$ 6,826</b>	<b>\$ 7,031</b>
--------------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------

**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
<b>Total</b>	<b>3,154</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>
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
<b>Total</b>	<b>3,154</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure: Other</b>							
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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>3,335</b>	<b>2,973</b>	<b>3,012</b>	<b>3,115</b>	<b>3,154</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>	<b>3,094</b>
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
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	2,683	2,713	2,869	3,025	3,154
NSE	0	0	0	0	0
<b>Total</b>	<b>2,683</b>	<b>2,713</b>	<b>2,869</b>	<b>3,025</b>	<b>3,154</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	60	65	72	72	72
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	2,683	2,713	2,869	3,025	3,154
NSE	0	0	0	0	0
<b>Total</b>	<b>2,683</b>	<b>2,713</b>	<b>2,869</b>	<b>3,025</b>	<b>3,154</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	60	65	72	72	72
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0

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

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	652	260	143	90	0
NSE	0	0	0	0	0
<b>Total</b>	<b>652</b>	<b>260</b>	<b>143</b>	<b>90</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	3,335	2,973	3,012	3,115	3,154
NSE	0	0	0	0	0
<b>Total</b>	<b>3,335</b>	<b>2,973</b>	<b>3,012</b>	<b>3,115</b>	<b>3,154</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	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
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>60</b>	
2022	0	0	0	0.0	65	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>65</b>	

*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
<b>Explanation:</b> Adjustment to add unit of measure - number of security guards.						
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>72</b>	
2024	0	0	0	0.0	72	1-Sided Adj
<b>Explanation:</b> Adjustment to add unit of measure - number of security guards.						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>72</b>	
2025	0	0	0	0.0	72	1-Sided Adj
<b>Explanation:</b> Adjustment to add unit of measure - number of security guards.						
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>72</b>	

*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
<b>Total</b>	<b>2,146</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>
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
<b>Total</b>	<b>2,146</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure: No feasible units</b>							
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 providers 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:**

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
<b>Total</b>	<b>3,602</b>	<b>2,177</b>	<b>2,317</b>	<b>2,310</b>	<b>2,146</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>	<b>2,258</b>
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
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	2,898	1,986	2,207	2,243	2,044
NSE	0	0	0	0	0
<b>Total</b>	<b>2,898</b>	<b>1,986</b>	<b>2,207</b>	<b>2,243</b>	<b>2,044</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	102
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	2,898	1,986	2,207	2,243	2,146
NSE	0	0	0	0	0
<b>Total</b>	<b>2,898</b>	<b>1,986</b>	<b>2,207</b>	<b>2,243</b>	<b>2,146</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0

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

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	704	190	110	67	0
NSE	0	0	0	0	0
<b>Total</b>	<b>704</b>	<b>190</b>	<b>110</b>	<b>67</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	3,602	2,177	2,317	2,310	2,146
NSE	0	0	0	0	0
<b>Total</b>	<b>3,602</b>	<b>2,177</b>	<b>2,317</b>	<b>2,310</b>	<b>2,146</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2025	0	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
<b>2025 Total</b>	<b>0</b>	<b>102</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

**Explanation:** To transfer labor to the Office Services cost center 2100-3407. This cost center is intended for non-labor expenses only.

*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
<b>Total</b>	<b>715</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>
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
<b>Total</b>	<b>715</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>
FTE	0.9	0.9	0.9	0.9	0.9	0.9	0.9
<b>Unit Measure: FTEs</b>							
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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>1,078</b>	<b>972</b>	<b>992</b>	<b>1,522</b>	<b>715</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>
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																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	111	111	111	111	111	111	5	5	5	5	5	5	116	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	604
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>715</b>	<b>715</b>	<b>715</b>	<b>715</b>	<b>715</b>	<b>715</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>
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	0.9
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0.0</b>	<b>0</b>	
2027	5	0	0	5	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0.0</b>	<b>0</b>	
2029	5	0	0	5	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0.0</b>	<b>0</b>	
2030	5	0	0	5	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0.0</b>	<b>0</b>	
2031	5	0	0	5	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0.0</b>	<b>0</b>	

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

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

**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
<b>Total</b>	<b>33</b>	<b>31</b>	<b>32</b>	<b>27</b>	<b>14</b>
FTE	0.3	0.2	0.3	0.2	0.2
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	43	30	20	8	0
Non-Labor	153	61	34	37	0
NSE	0	0	0	0	0
<b>Total</b>	<b>196</b>	<b>91</b>	<b>54</b>	<b>46</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	294	275	283	232	111
Non-Labor	784	697	710	1,291	604
NSE	0	0	0	0	0
<b>Total</b>	<b>1,078</b>	<b>972</b>	<b>992</b>	<b>1,522</b>	<b>715</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-189</b>	<b>0</b>	<b>-152</b>	
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
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>2</b>	
2022	0	0	0	0.0	2	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>2</b>	

*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
<b>Explanation:</b>	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-4	-33	0	0.0	0	1-Sided Adj
<b>Explanation:</b>	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-35	-68	0	-0.3	0	1-Sided Adj
<b>Explanation:</b>	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-30	0	0	-0.3	0	1-Sided Adj
<b>Explanation:</b>	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	0	-2	0	0.0	0	1-Sided Adj
<b>Explanation:</b>	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	0	0	0	0.0	2	1-Sided Adj
<b>Explanation:</b>	Adjustment to add unit of measure.					
<b>2023 Total</b>	<b>-86</b>	<b>-103</b>	<b>0</b>	<b>-0.7</b>	<b>2</b>	
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
<b>Explanation:</b> Adjustment to add unit of measure.						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>1</b>	
2025	-3	0	0	0.0	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2025	-3	-30	0	0.0	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2025	-3	0	0	0.0	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2025	-11	-1	0	-0.1	0	1-Sided Adj
<b>Explanation:</b> 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
<b>Explanation:</b> 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
<b>Explanation:</b> 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
<b>Explanation:</b> 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
<b>Explanation:</b> Adjustment to add unit of measure.						
2025	0	-15	0	0.0	0	1-Sided Adj
<b>Explanation:</b> To remove expenses related to the CA Tribal Energy Summit will be recorded BTL per AB1167.						
<b>2025 Total</b>	<b>-40</b>	<b>-112</b>	<b>0</b>	<b>-0.3</b>	<b>1</b>	

*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
<b>Total</b>	<b>37,833</b>	<b>40,017</b>	<b>40,520</b>	<b>41,040</b>	<b>41,576</b>	<b>42,129</b>	<b>42,701</b>

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
<b>Total</b>	<b>6,374</b>	<b>6,788</b>	<b>6,788</b>	<b>6,788</b>	<b>6,788</b>	<b>6,788</b>	<b>6,788</b>
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Unit Measure:**

Units	0	0	0	0	0	0	0
-------	---	---	---	---	---	---	---

**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
<b>Total</b>	<b>4,350</b>	<b>4,714</b>	<b>4,714</b>	<b>4,714</b>	<b>4,714</b>	<b>4,714</b>	<b>4,714</b>
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
-------	----	----	----	----	----	----	----

*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
<b>2100-4045.000 CUSTOMER PROGRAMS &amp; SUPPORT SERVICES</b>							
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
<b>Total</b>	<b>2,024</b>	<b>2,074</b>	<b>2,074</b>	<b>2,074</b>	<b>2,074</b>	<b>2,074</b>	<b>2,074</b>
FTE	8.6	8.6	8.6	8.6	8.6	8.6	8.6
<b>Unit Measure: FTEs</b>							
Units	9	9	9	9	9	9	9
<b>2100-4068.000 CENTURY PARK ANNEX RENTS</b>							
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure:</b>							
Units	0	0	0	0	0	0	0
<b>2100-4069.000 Sacramento Rents</b>							
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure:</b>							
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
<b>2100-4074.000 CENTURY PARK ANNEX MAINTENANCE</b>							
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure:</b>							
Units	0	0	0	0	0	0	0
<b>2100-4075.000 SACRAMENTO MAINTENANCE</b>							
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure:</b>							
Units	0	0	0	0	0	0	0
<b>2100-4105.000 CP ANNEX CAMS MAINTENANCE</b>							
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure:</b>							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

**Beginning of Workpaper**  
**2100-0700.000 - SHARED SERVICES MAINT**

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-0700.000 - SHARED SERVICES MAINT  
**Unit Measure:**

---

**Activity Description:**

**Forecast Explanations:**

*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:** 2100-0700.000 - SHARED SERVICES MAINT  
**Unit Measure:**

**Summary of Results:**

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-0700.000 - SHARED SERVICES MAINT  
**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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-0700.000 - SHARED SERVICES MAINT  
**Unit Measure:**

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-0700.000 - SHARED SERVICES MAINT  
**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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-0700.000 - SHARED SERVICES MAINT  
**Unit Measure:**

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>																		
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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-0700.000 - SHARED SERVICES MAINT  
**Unit Measure:**

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

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

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-0700.000 - SHARED SERVICES MAINT  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

\* 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:** 2100-0700.000 - SHARED SERVICES MAINT  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>1,830</b>	<b>2,196</b>	<b>2,710</b>	<b>3,861</b>	<b>4,349</b>	<b>4,714</b>	<b>4,714</b>	<b>4,714</b>	<b>4,714</b>	<b>4,714</b>	<b>4,714</b>
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
<b>Total Incurred</b>	<b>2,166</b>	<b>2,184</b>	<b>0</b>	<b>4,350</b>	<b>14.8</b>	<b>15</b>
<b>% Allocation</b>						
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
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
<b>Total Incurred</b>	<b>2,530</b>	<b>2,184</b>	<b>0</b>	<b>4,714</b>	<b>16.8</b>	<b>17</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>2,530</b>	<b>2,184</b>	<b>0</b>	<b>4,714</b>	<b>16.8</b>	<b>17</b>
<b>% Allocation</b>						
Retained	44.00%	44.00%				
SEU	53.00%	53.00%				
CORP	3.00%	3.00%				
Unreg	0.00%	0.00%				

	2028 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
<b>Total Incurred</b>	<b>2,530</b>	<b>2,184</b>	<b>0</b>	<b>4,714</b>	<b>16.8</b>	<b>17</b>
<b>% Allocation</b>						
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

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	2,530	2,184	0	4,714	16.8	17
<b>Total Incurred</b>	<b>2,530</b>	<b>2,184</b>	<b>0</b>	<b>4,714</b>	<b>16.8</b>	<b>17</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	2,530	2,184	0	4,714	16.8	17
	<b>2,530</b>	<b>2,184</b>	<b>0</b>	<b>4,714</b>	<b>16.8</b>	<b>17</b>
	44.00%	44.00%				
	53.00%	53.00%				
	3.00%	3.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	2,530	2,184	0	4,714	16.8	17
<b>Total Incurred</b>	<b>2,530</b>	<b>2,184</b>	<b>0</b>	<b>4,714</b>	<b>16.8</b>	<b>17</b>
<b>% Allocation</b>						
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,166	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
<b>Total</b>	<b>4,349</b>	<b>4,349</b>	<b>4,349</b>	<b>4,349</b>	<b>4,349</b>	<b>4,349</b>	<b>364</b>	<b>364</b>	<b>364</b>	<b>364</b>	<b>364</b>	<b>364</b>	<b>4,713</b>	<b>4,713</b>	<b>4,713</b>	<b>4,713</b>	<b>4,713</b>	<b>4,713</b>
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	135	1.0	1	1-Sided Adj
<b>Explanation:</b>	Backfill for Sr Category Management Advisor Vacancy.						
2026		125	0	125	1.0	1	1-Sided Adj
<b>Explanation:</b>	Backfill for Category Management Advisor Vacancy.						
2026		104	0	104	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>		<b>364</b>	<b>0</b>	<b>364</b>	<b>2.0</b>	<b>2</b>	

*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
<b>Explanation:</b>	Backfill for Sr Category Management Advisor Vacancy.						
2027	125	0	0	125	1.0	1	1-Sided Adj
<b>Explanation:</b>	Backfill for Category Management Advisor Vacancy.						
2027	104	0	0	104	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>364</b>	<b>0</b>	<b>0</b>	<b>364</b>	<b>2.0</b>	<b>2</b>	
2028	135	0	0	135	1.0	1	1-Sided Adj
<b>Explanation:</b>	Backfill for Sr Category Management Advisor Vacancy.						
2028	125	0	0	125	1.0	1	1-Sided Adj
<b>Explanation:</b>	Backfill for Category Management Advisor Vacancy.						
2028	104	0	0	104	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>364</b>	<b>0</b>	<b>0</b>	<b>364</b>	<b>2.0</b>	<b>2</b>	
2029	135	0	0	135	1.0	1	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	Backfill for Category Management Advisor Vacancy.						
2029	104	0	0	104	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>364</b>	<b>0</b>	<b>0</b>	<b>364</b>	<b>2.0</b>	<b>2</b>	
2030	135	0	0	135	1.0	1	1-Sided Adj
<b>Explanation:</b>	Backfill for Sr Category Management Advisor Vacancy.						
2030	125	0	0	125	1.0	1	1-Sided Adj
<b>Explanation:</b>	Backfill for Category Management Advisor Vacancy.						
2030	104	0	0	104	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>364</b>	<b>0</b>	<b>0</b>	<b>364</b>	<b>2.0</b>	<b>2</b>	
2031	135	0	0	135	1.0	1	1-Sided Adj
<b>Explanation:</b>	Backfill for Sr Category Management Advisor Vacancy.						
2031	125	0	0	125	1.0	1	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b> Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
<b>2031 Total</b>	<b>364</b>	<b>0</b>	<b>0</b>	<b>364</b>	<b>2.0</b>	<b>2</b>	

*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
<b>Recorded (Nominal \$)*</b>					
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
<b>Total</b>	<b>1,436</b>	<b>1,812</b>	<b>2,332</b>	<b>3,513</b>	<b>4,073</b>
FTE	8.3	10.5	12.5	12.5	12.7
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	-20	-35	-25	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>-20</b>	<b>-35</b>	<b>-25</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	10	12	14	14	15
<b>Recorded-Adjusted (Nominal \$)</b>					
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
<b>Total</b>	<b>1,416</b>	<b>1,777</b>	<b>2,307</b>	<b>3,513</b>	<b>4,073</b>
FTE	8.3	10.5	12.5	12.5	12.7
Units	10	12	14	14	15
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>145</b>	<b>198</b>	<b>238</b>	<b>236</b>	<b>277</b>
FTE	1.4	1.7	1.9	1.9	2.1
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	191	174	126	59	0
Non-Labor	78	47	38	53	0
NSE	0	0	0	0	0
<b>Total</b>	<b>269</b>	<b>221</b>	<b>164</b>	<b>111</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	1,299	1,732	2,082	2,038	2,166
Non-Labor	531	464	628	1,823	2,184
NSE	0	0	0	0	0
<b>Total</b>	<b>1,830</b>	<b>2,196</b>	<b>2,710</b>	<b>3,861</b>	<b>4,349</b>
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	
<b>Total</b>	<b>-20</b>	<b>-35</b>	<b>-25</b>	<b>0</b>	<b>0</b>	
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
<b>Explanation:</b> Adjustment to remove signing bonus.						
2021	0	0	0	0.0	10	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2021 Total</b>	<b>-20</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>10</b>	
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
<b>Explanation:</b> Adjustment to remove signing bonus.						
2022	0	0	0	0.0	12	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2022 Total</b>	<b>-35</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	12	
2023	-25	0	0	0.0	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove signing bonus.						
2023	0	0	0	0.0	14	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2023 Total</b>	<b>-25</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	14	
2024	0	0	0	0.0	14	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	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

<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>1,104</b>	<b>843</b>	<b>2,182</b>	<b>2,633</b>	<b>2,024</b>	<b>2,074</b>	<b>2,074</b>	<b>2,074</b>	<b>2,074</b>	<b>2,074</b>	<b>2,074</b>
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
<b>Total Incurred</b>	<b>1,173</b>	<b>851</b>	<b>0</b>	<b>2,024</b>	<b>8.6</b>	<b>9</b>
<b>% Allocation</b>						
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
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
<b>Total Incurred</b>	<b>1,223</b>	<b>851</b>	<b>0</b>	<b>2,074</b>	<b>8.6</b>	<b>9</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>1,223</b>	<b>851</b>	<b>0</b>	<b>2,074</b>	<b>8.6</b>	<b>9</b>
<b>% Allocation</b>						
Retained	86.00%	86.00%				
SEU	0.00%	0.00%				
CORP	14.00%	14.00%				
Unreg	0.00%	0.00%				

	2028 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
<b>Total Incurred</b>	<b>1,223</b>	<b>851</b>	<b>0</b>	<b>2,074</b>	<b>8.6</b>	<b>9</b>
<b>% Allocation</b>						
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

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	1,223	851	0	2,074	8.6	9
<b>Total Incurred</b>	<b>1,223</b>	<b>851</b>	<b>0</b>	<b>2,074</b>	<b>8.6</b>	<b>9</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,223	851	0	2,074	8.6	9
	<b>1,223</b>	<b>851</b>	<b>0</b>	<b>2,074</b>	<b>8.6</b>	<b>9</b>
	86.00%	86.00%				
	0.00%	0.00%				
	14.00%	14.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	1,223	851	0	2,074	8.6	9
<b>Total Incurred</b>	<b>1,223</b>	<b>851</b>	<b>0</b>	<b>2,074</b>	<b>8.6</b>	<b>9</b>
<b>% Allocation</b>						
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,173	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
<b>Total</b>	<b>2,024</b>	<b>2,024</b>	<b>2,024</b>	<b>2,024</b>	<b>2,024</b>	<b>2,024</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>2,074</b>	<b>2,074</b>	<b>2,074</b>	<b>2,074</b>	<b>2,074</b>	<b>2,074</b>
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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	
2027	50	0	0	50	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	
2029	50	0	0	50	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	
2030	50	0	0	50	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	
2031	50	0	0	50	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
Labor	626	535	1,050	1,095	1,023
Non-Labor	221	145	873	1,365	851
NSE	0	0	0	0	0
<b>Total</b>	<b>847</b>	<b>680</b>	<b>1,922</b>	<b>2,460</b>	<b>1,874</b>
FTE	5.6	4.7	8.1	7.9	7.4
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	-17	-45	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-17</b>	<b>-45</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	7	6	0	9	9
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	626	535	1,033	1,050	1,023
Non-Labor	221	145	873	1,365	851
NSE	0	0	0	0	0
<b>Total</b>	<b>847</b>	<b>680</b>	<b>1,906</b>	<b>2,415</b>	<b>1,874</b>
FTE	5.6	4.7	8.1	7.9	7.4
Units	7	6	0	9	9
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>94</b>	<b>78</b>	<b>143</b>	<b>142</b>	<b>150</b>
FTE	1.0	0.8	1.3	1.2	1.2
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	124	69	76	35	0
Non-Labor	38	16	56	40	0
NSE	0	0	0	0	0
<b>Total</b>	<b>162</b>	<b>85</b>	<b>132</b>	<b>76</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	845	682	1,252	1,228	1,173
Non-Labor	259	162	929	1,405	851
NSE	0	0	0	0	0
<b>Total</b>	<b>1,104</b>	<b>843</b>	<b>2,182</b>	<b>2,633</b>	<b>2,024</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-17</b>	<b>-45</b>	<b>0</b>	
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
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>7</b>	
2022	0	0	0	0.0	6	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>6</b>	

*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
<b>Explanation:</b> Adjustment to remove signing bonus.						
<b>2023 Total</b>	<b>-17</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2024	-5	0	0	0.0	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove signing bonus.						
2024	-40	0	0	0.0	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove severance payout.						
2024	0	0	0	0.0	9	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2024 Total</b>	<b>-45</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>9</b>	
2025	0	0	0	0.0	9	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>9</b>	

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-4068.000 - CENTURY PARK ANNEX RENTS**

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4068.000 - CENTURY PARK ANNEX RENTS  
**Unit Measure:**

---

**Activity Description:**

**Forecast Explanations:**

*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:** 2100-4068.000 - CENTURY PARK ANNEX RENTS  
**Unit Measure:**

**Summary of Results:**

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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4068.000 - CENTURY PARK ANNEX RENTS  
**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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2028 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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4068.000 - CENTURY PARK ANNEX RENTS  
**Unit Measure:**

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4068.000 - CENTURY PARK ANNEX RENTS  
**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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4068.000 - CENTURY PARK ANNEX RENTS  
**Unit Measure:**

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>																		
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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4068.000 - CENTURY PARK ANNEX RENTS  
**Unit Measure:**

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

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

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4068.000 - CENTURY PARK ANNEX RENTS  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

\* 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:** 2100-4068.000 - CENTURY PARK ANNEX RENTS  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-4069.000 - Sacramento Rents**

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4069.000 - Sacramento Rents  
**Unit Measure:**

---

**Activity Description:**

**Forecast Explanations:**

*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:** 2100-4069.000 - Sacramento Rents  
**Unit Measure:**

**Summary of Results:**

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4069.000 - Sacramento Rents  
**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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4069.000 - Sacramento Rents  
**Unit Measure:**

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4069.000 - Sacramento Rents  
**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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4069.000 - Sacramento Rents  
**Unit Measure:**

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>																		
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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4069.000 - Sacramento Rents  
**Unit Measure:**

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

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

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4069.000 - Sacramento Rents  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

\* 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:** 2100-4069.000 - Sacramento Rents  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-4074.000 - CENTURY PARK ANNEX MAINTENANCE**

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4074.000 - CENTURY PARK ANNEX MAINTENANCE  
**Unit Measure:**

---

**Activity Description:**

**Forecast Explanations:**

*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:** 2100-4074.000 - CENTURY PARK ANNEX MAINTENANCE  
**Unit Measure:**

**Summary of Results:**

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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4074.000 - CENTURY PARK ANNEX MAINTENANCE  
**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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4074.000 - CENTURY PARK ANNEX MAINTENANCE  
**Unit Measure:**

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4074.000 - CENTURY PARK ANNEX MAINTENANCE  
**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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4074.000 - CENTURY PARK ANNEX MAINTENANCE  
**Unit Measure:**

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>																		
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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4074.000 - CENTURY PARK ANNEX MAINTENANCE  
**Unit Measure:**

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

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

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4074.000 - CENTURY PARK ANNEX MAINTENANCE  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

\* 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:** 2100-4074.000 - CENTURY PARK ANNEX MAINTENANCE  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-4075.000 - SACRAMENTO MAINTENANCE**

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4075.000 - SACRAMENTO MAINTENANCE  
**Unit Measure:**

---

**Activity Description:**

**Forecast Explanations:**

*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:** 2100-4075.000 - SACRAMENTO MAINTENANCE  
**Unit Measure:**

**Summary of Results:**

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4075.000 - SACRAMENTO MAINTENANCE  
**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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4075.000 - SACRAMENTO MAINTENANCE  
**Unit Measure:**

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4075.000 - SACRAMENTO MAINTENANCE  
**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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4075.000 - SACRAMENTO MAINTENANCE  
**Unit Measure:**

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>																		
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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4075.000 - SACRAMENTO MAINTENANCE  
**Unit Measure:**

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

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

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4075.000 - SACRAMENTO MAINTENANCE  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

\* 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:** 2100-4075.000 - SACRAMENTO MAINTENANCE  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-4105.000 - CP ANNEX CAMS MAINTENANCE**

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4105.000 - CP ANNEX CAMS MAINTENANCE  
**Unit Measure:**

---

**Activity Description:**

**Forecast Explanations:**

*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:** 2100-4105.000 - CP ANNEX CAMS MAINTENANCE  
**Unit Measure:**

**Summary of Results:**

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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4105.000 - CP ANNEX CAMS MAINTENANCE  
**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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4105.000 - CP ANNEX CAMS MAINTENANCE  
**Unit Measure:**

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4105.000 - CP ANNEX CAMS MAINTENANCE  
**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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4105.000 - CP ANNEX CAMS MAINTENANCE  
**Unit Measure:**

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>																		
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:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4105.000 - CP ANNEX CAMS MAINTENANCE  
**Unit Measure:**

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

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

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** A. Procurement/Category Management  
**Category-Sub:** 1. Procurement/Category Management  
**Cost Center:** 2100-4105.000 - CP ANNEX CAMS MAINTENANCE  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

\* 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:** 2100-4105.000 - CP ANNEX CAMS MAINTENANCE  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

**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
<b>Total</b>	<b>5,019</b>	<b>5,084</b>	<b>5,084</b>	<b>5,084</b>	<b>5,084</b>	<b>5,084</b>	<b>5,084</b>
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
<b>Total</b>	<b>5,019</b>	<b>5,084</b>	<b>5,084</b>	<b>5,084</b>	<b>5,084</b>	<b>5,084</b>	<b>5,084</b>
FTE	12.7	12.7	12.7	12.7	12.7	12.7	12.7
<b>Unit Measure: FTEs</b>							
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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>4,016</b>	<b>3,957</b>	<b>2,793</b>	<b>4,099</b>	<b>5,020</b>	<b>5,084</b>	<b>5,084</b>	<b>5,084</b>	<b>5,084</b>	<b>5,084</b>	<b>5,084</b>
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
<b>Total Incurred</b>	<b>1,521</b>	<b>3,498</b>	<b>0</b>	<b>5,019</b>	<b>12.7</b>	<b>13</b>
<b>% Allocation</b>						
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
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
<b>Total Incurred</b>	<b>1,586</b>	<b>3,498</b>	<b>0</b>	<b>5,084</b>	<b>12.7</b>	<b>13</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>1,586</b>	<b>3,498</b>	<b>0</b>	<b>5,084</b>	<b>12.7</b>	<b>13</b>
<b>% Allocation</b>						
Retained	91.00%	91.00%				
SEU	0.00%	0.00%				
CORP	9.00%	9.00%				
Unreg	0.00%	0.00%				

	2028 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
<b>Total Incurred</b>	<b>1,586</b>	<b>3,498</b>	<b>0</b>	<b>5,084</b>	<b>12.7</b>	<b>13</b>
<b>% Allocation</b>						
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

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	1,586	3,498	0	5,084	12.7	13
<b>Total Incurred</b>	<b>1,586</b>	<b>3,498</b>	<b>0</b>	<b>5,084</b>	<b>12.7</b>	<b>13</b>
<b>% Allocation</b>						
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
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	1,586	3,498	0	5,084	12.7	13
<b>Total Incurred</b>	<b>1,586</b>	<b>3,498</b>	<b>0</b>	<b>5,084</b>	<b>12.7</b>	<b>13</b>
<b>% Allocation</b>						
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
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	1,586	3,498	0	5,084	12.7	13
<b>Total Incurred</b>	<b>1,586</b>	<b>3,498</b>	<b>0</b>	<b>5,084</b>	<b>12.7</b>	<b>13</b>
<b>% Allocation</b>						
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,521	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
<b>Total</b>	<b>5,020</b>	<b>5,020</b>	<b>5,020</b>	<b>5,020</b>	<b>5,020</b>	<b>5,020</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>5,085</b>	<b>5,085</b>	<b>5,085</b>	<b>5,085</b>	<b>5,085</b>	<b>5,085</b>
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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>65</b>	<b>0.0</b>	<b>0</b>	
2027	65	0	0	65	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>65</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>65</b>	<b>0.0</b>	<b>0</b>	
2029	65	0	0	65	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>65</b>	<b>0.0</b>	<b>0</b>	
2030	65	0	0	65	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>65</b>	<b>0.0</b>	<b>0</b>	
2031	65	0	0	65	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>65</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
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
<b>Total</b>	<b>1,975</b>	<b>1,938</b>	<b>1,916</b>	<b>2,780</b>	<b>4,045</b>
FTE	7.9	6.2	7.8	11.4	9.2
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	759	718	283	349	221
Non-Labor	451	698	260	618	559
NSE	0	0	0	0	0
<b>Total</b>	<b>1,210</b>	<b>1,416</b>	<b>543</b>	<b>967</b>	<b>781</b>
FTE	7.9	7.0	2.4	2.8	1.7
Units	19	15	8	16	13
<b>Recorded-Adjusted (Nominal \$)</b>					
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
<b>Total</b>	<b>3,185</b>	<b>3,354</b>	<b>2,458</b>	<b>3,747</b>	<b>4,826</b>
FTE	15.8	13.2	10.3	14.2	10.9
Units	19	15	8	16	13
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>242</b>	<b>205</b>	<b>165</b>	<b>234</b>	<b>194</b>
FTE	2.8	2.2	1.5	2.1	1.8
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	318	180	87	58	0
Non-Labor	272	218	82	60	0
NSE	0	0	0	0	0
<b>Total</b>	<b>590</b>	<b>398</b>	<b>169</b>	<b>118</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	2,164	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
<b>Total</b>	<b>4,016</b>	<b>3,957</b>	<b>2,793</b>	<b>4,099</b>	<b>5,020</b>
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	
<b>Total</b>	<b>1,210</b>	<b>1,416</b>	<b>543</b>	<b>967</b>	<b>781</b>	
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
<b>Explanation:</b> Adjustment to remove signing bonus.						
2021	765	451	0	7.9	0	CCTR Transf From 2100-3331.000
<b>Explanation:</b> 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
<b>Explanation:</b> 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
<b>Explanation:</b> To add unit of measure						
<b>2021 Total</b>	<b>759</b>	<b>451</b>	<b>0</b>	<b>7.9</b>	19	
2022	717	698	0	7.0	0	CCTR Transf From 2100-3331.000
<b>Explanation:</b> 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
<b>Explanation:</b> 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
<b>Explanation:</b> To add unit of measure						
<b>2022 Total</b>	<b>718</b>	<b>698</b>	<b>0</b>	<b>7.0</b>	15	
2023	242	256	0	2.1	0	CCTR Transf From 2100-3331.000
<b>Explanation:</b> 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
<b>Explanation:</b> 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
<b>Explanation:</b> 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
<b>Explanation:</b> To add unit of measure						
<b>2023 Total</b>	<b>283</b>	<b>260</b>	<b>0</b>	<b>2.4</b>	<b>8</b>	
2024	5	275	0	0.0	0	CCTR Transf From 2100-3331.000
<b>Explanation:</b> 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
<b>Explanation:</b> 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
<b>Explanation:</b> To add unit of measure						
<b>2024 Total</b>	<b>349</b>	<b>618</b>	<b>0</b>	<b>2.8</b>	<b>16</b>	
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
<b>Explanation:</b> 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
<b>Explanation:</b> 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
<b>Explanation:</b> Adjustment to remove signing bonus which is a one time expense.						
2025	0	0	0	0.0	13	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2025 Total</b>	<b>221</b>	<b>559</b>	<b>0</b>	<b>1.7</b>	<b>13</b>	

*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
<b>Total</b>	<b>556</b>	<b>579</b>	<b>579</b>	<b>579</b>	<b>579</b>	<b>579</b>	<b>579</b>
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
<b>Total</b>	<b>556</b>	<b>579</b>	<b>579</b>	<b>579</b>	<b>579</b>	<b>579</b>	<b>579</b>
FTE	3.8	3.8	3.8	3.8	3.8	3.8	3.8
<b>Unit Measure: FTEs</b>							
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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>65</b>	<b>304</b>	<b>557</b>	<b>579</b>	<b>579</b>	<b>579</b>	<b>579</b>	<b>579</b>	<b>579</b>
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
<b>Total Incurred</b>	<b>536</b>	<b>20</b>	<b>0</b>	<b>556</b>	<b>3.8</b>	<b>4</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>559</b>	<b>20</b>	<b>0</b>	<b>579</b>	<b>3.8</b>	<b>4</b>
<b>% Allocation</b>						
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
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
<b>Total Incurred</b>	<b>559</b>	<b>20</b>	<b>0</b>	<b>579</b>	<b>3.8</b>	<b>4</b>
<b>% Allocation</b>						
Retained	96.00%	96.00%				
SEU	0.00%	0.00%				
CORP	4.00%	4.00%				
Unreg	0.00%	0.00%				

  

	2028 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
<b>Total Incurred</b>	<b>559</b>	<b>20</b>	<b>0</b>	<b>579</b>	<b>3.8</b>	<b>4</b>
<b>% Allocation</b>						
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

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	559	20	0	579	3.8	4
<b>Total Incurred</b>	<b>559</b>	<b>20</b>	<b>0</b>	<b>579</b>	<b>3.8</b>	<b>4</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	559	20	0	579	3.8	4
	<b>559</b>	<b>20</b>	<b>0</b>	<b>579</b>	<b>3.8</b>	<b>4</b>
	96.00%	96.00%				
	0.00%	0.00%				
	4.00%	4.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	559	20	0	579	3.8	4
<b>Total Incurred</b>	<b>559</b>	<b>20</b>	<b>0</b>	<b>579</b>	<b>3.8</b>	<b>4</b>
<b>% Allocation</b>						
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																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	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	
<b>Total</b>	<b>557</b>	<b>557</b>	<b>557</b>	<b>557</b>	<b>557</b>	<b>557</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>580</b>	<b>580</b>	<b>580</b>	<b>580</b>	<b>580</b>	<b>580</b>	
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	23	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>		<b>23</b>	<b>0</b>	<b>23</b>	<b>0.0</b>	<b>0</b>	
2027		23	0	23	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>		<b>23</b>	<b>0</b>	<b>23</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>0.0</b>	<b>0</b>	
2029	23	0	0	23	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>0.0</b>	<b>0</b>	
2030	23	0	0	23	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>0.0</b>	<b>0</b>	
2031	23	0	0	23	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	52	240	518
Non-Labor	0	0	2	23	20
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>54</b>	<b>263</b>	<b>538</b>
FTE	0.0	0.0	0.4	1.8	3.3
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	-50
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-50</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	1	2	4
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	52	240	468
Non-Labor	0	0	2	23	20
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>54</b>	<b>263</b>	<b>488</b>
FTE	0.0	0.0	0.4	1.8	3.3
Units	0	0	1	2	4
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>33</b>	<b>69</b>
FTE	0.0	0.0	0.1	0.3	0.5
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	4	8	0
Non-Labor	0	0	0	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>9</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	63	281	536
Non-Labor	0	0	2	23	20
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>65</b>	<b>304</b>	<b>557</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-50</b>	
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
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	0	
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	0	
2023	0	0	0	0.0	1	1-Sided Adj
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	1	
2024	0	0	0	0.0	2	1-Sided Adj

**Explanation:** To add unit of measure

*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
<b>Explanation:</b> To add unit of measure						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>2</b>	
2025	-50	0	0	0.0	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove severance payout which was a one time expense.						
2025	0	0	0	0.0	4	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2025 Total</b>	<b>-50</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>4</b>	

*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
<b>Total</b>	<b>8,057</b>	<b>8,208</b>	<b>8,208</b>	<b>8,208</b>	<b>8,208</b>	<b>8,208</b>	<b>8,208</b>
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
<b>Total</b>	<b>1,898</b>	<b>1,858</b>	<b>1,858</b>	<b>1,858</b>	<b>1,858</b>	<b>1,858</b>	<b>1,858</b>
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
-------	---	---	---	---	---	---	---

**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
<b>Total</b>	<b>466</b>	<b>458</b>	<b>458</b>	<b>458</b>	<b>458</b>	<b>458</b>	<b>458</b>
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
-------	---	---	---	---	---	---	---

*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
<b>2100-3323.000 FACILITIES OPERATIONS</b>							
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
<b>Total</b>	<b>5,181</b>	<b>4,954</b>	<b>4,954</b>	<b>4,954</b>	<b>4,954</b>	<b>4,954</b>	<b>4,954</b>
FTE	7.0	7.6	7.6	7.6	7.6	7.6	7.6
<b>Unit Measure: No feasible units</b>							
Units	0	0	0	0	0	0	0
<b>2100-3588.000 VP SDGE OPS SUPPORT</b>							
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
<b>Total</b>	<b>512</b>	<b>938</b>	<b>938</b>	<b>938</b>	<b>938</b>	<b>938</b>	<b>938</b>
FTE	1.6	3.1	3.1	3.1	3.1	3.1	3.1
<b>Unit Measure: FTEs</b>							
Units	2	3	3	3	3	3	3
<b>2100-3610.000 RB DATA CENTER</b>							
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure:</b>							
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
<b>2100-3714.000 DIRECTOR- SUPPORT SERVICES</b>							
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure:</b>							
Units	0	0	0	0	0	0	0
<b>2100-3946.000 MANAGER FACILITES SDG&amp;E</b>							
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure:</b>							
Units	0	0	0	0	0	0	0
<b>2100-4072.000 CENTURY PARK MAINTENANCE</b>							
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure:</b>							
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
<b>2100-4073.000 CENTURY PARK EAST MAINTENANCE</b>							
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure:</b>							
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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>1,366</b>	<b>1,354</b>	<b>2,092</b>	<b>1,553</b>	<b>1,898</b>	<b>1,858</b>	<b>1,858</b>	<b>1,858</b>	<b>1,858</b>	<b>1,858</b>	<b>1,858</b>
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
<b>Total Incurred</b>	<b>246</b>	<b>1,652</b>	<b>0</b>	<b>1,898</b>	<b>2.2</b>	<b>0</b>
<b>% Allocation</b>						
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
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
<b>Total Incurred</b>	<b>249</b>	<b>1,609</b>	<b>0</b>	<b>1,858</b>	<b>2.1</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>249</b>	<b>1,609</b>	<b>0</b>	<b>1,858</b>	<b>2.1</b>	<b>0</b>
<b>% Allocation</b>						
Retained	0.00%	0.00%				
SEU	0.00%	0.00%				
CORP	100.00%	100.00%				
Unreg	0.00%	0.00%				

	2028 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
<b>Total Incurred</b>	<b>249</b>	<b>1,609</b>	<b>0</b>	<b>1,858</b>	<b>2.1</b>	<b>0</b>
<b>% Allocation</b>						
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

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	157	1,053	0	1,210	1.4	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	92	556	0	648	0.7	0
<b>Total Incurred</b>	<b>249</b>	<b>1,609</b>	<b>0</b>	<b>1,858</b>	<b>2.1</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Directly Retained</b>	157	1,053	0	1,210	1.4	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	92	556	0	648	0.7	0
<b>Total Incurred</b>	<b>249</b>	<b>1,609</b>	<b>0</b>	<b>1,858</b>	<b>2.1</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Directly Retained</b>	157	1,053	0	1,210	1.4	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	92	556	0	648	0.7	0
<b>Total Incurred</b>	<b>249</b>	<b>1,609</b>	<b>0</b>	<b>1,858</b>	<b>2.1</b>	<b>0</b>
<b>% Allocation</b>						
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>1,847</b>	<b>1,847</b>	<b>1,847</b>	<b>1,847</b>	<b>1,847</b>	<b>1,847</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>1,857</b>	<b>1,857</b>	<b>1,857</b>	<b>1,857</b>	<b>1,857</b>	<b>1,857</b>
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	10	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>		<b>10</b>	<b>0</b>	<b>10</b>	<b>0.0</b>	<b>0</b>	
2027		10	0	10	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>		<b>10</b>	<b>0</b>	<b>10</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>0.0</b>	<b>0</b>	
2029	10	0	0	10	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>0.0</b>	<b>0</b>	
2030	10	0	0	10	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>0.0</b>	<b>0</b>	
2031	10	0	0	10	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
Labor	172	187	186	209	214
Non-Labor	968	1,009	1,753	1,270	1,652
NSE	0	0	0	0	0
<b>Total</b>	<b>1,140</b>	<b>1,196</b>	<b>1,939</b>	<b>1,479</b>	<b>1,866</b>
FTE	2.0	1.9	1.8	1.9	1.9
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	-5	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>-5</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	172	182	186	209	214
Non-Labor	968	1,009	1,753	1,270	1,652
NSE	0	0	0	0	0
<b>Total</b>	<b>1,140</b>	<b>1,191</b>	<b>1,939</b>	<b>1,479</b>	<b>1,866</b>
FTE	2.0	1.9	1.8	1.9	1.9
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>26</b>	<b>27</b>	<b>26</b>	<b>28</b>	<b>31</b>
FTE	0.3	0.3	0.3	0.3	0.3
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	34	23	14	7	0
Non-Labor	167	113	113	38	0
NSE	0	0	0	0	0
<b>Total</b>	<b>201</b>	<b>136</b>	<b>127</b>	<b>45</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	232	232	225	245	246
Non-Labor	1,134	1,122	1,866	1,308	1,652
NSE	0	0	0	0	0
<b>Total</b>	<b>1,366</b>	<b>1,354</b>	<b>2,092</b>	<b>1,553</b>	<b>1,898</b>
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
<b>Total</b>	<b>0</b>	<b>-5</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

**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
<b>Explanation:</b> Adding unit of measure						
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2022	-5	0	0	0.0	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove signing bonus.						
<b>2022 Total</b>	<b>-5</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

*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
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

*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 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**

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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>352</b>	<b>333</b>	<b>461</b>	<b>440</b>	<b>465</b>	<b>458</b>	<b>458</b>	<b>458</b>	<b>458</b>	<b>458</b>	<b>458</b>
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
<b>Total Incurred</b>	<b>92</b>	<b>374</b>	<b>0</b>	<b>466</b>	<b>0.8</b>	<b>1</b>
<b>% Allocation</b>						
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
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
<b>Total Incurred</b>	<b>81</b>	<b>377</b>	<b>0</b>	<b>458</b>	<b>0.6</b>	<b>1</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>81</b>	<b>377</b>	<b>0</b>	<b>458</b>	<b>0.6</b>	<b>1</b>
<b>% Allocation</b>						
Retained	99.00%	99.00%				
SEU	0.00%	0.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

	2028 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
<b>Total Incurred</b>	<b>81</b>	<b>377</b>	<b>0</b>	<b>458</b>	<b>0.6</b>	<b>1</b>
<b>% Allocation</b>						
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

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	81	377	0	458	0.6	1
<b>Total Incurred</b>	<b>81</b>	<b>377</b>	<b>0</b>	<b>458</b>	<b>0.6</b>	<b>1</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	81	377	0	458	0.6	1
	<b>81</b>	<b>377</b>	<b>0</b>	<b>458</b>	<b>0.6</b>	<b>1</b>
	99.00%	99.00%				
	0.00%	0.00%				
	1.00%	1.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	81	377	0	458	0.6	1
<b>Total Incurred</b>	<b>81</b>	<b>377</b>	<b>0</b>	<b>458</b>	<b>0.6</b>	<b>1</b>
<b>% Allocation</b>						
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
<b>Total</b>	<b>455</b>	<b>455</b>	<b>455</b>	<b>455</b>	<b>455</b>	<b>455</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>458</b>	<b>458</b>	<b>458</b>	<b>458</b>	<b>458</b>	<b>458</b>
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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	
2027	3	0	0	3	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	
2029	3	0	0	3	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	
2030	3	0	0	3	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	
2031	3	0	0	3	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
Labor	67	62	61	60	80
Non-Labor	223	229	363	359	374
NSE	0	0	0	0	0
<b>Total</b>	<b>290</b>	<b>291</b>	<b>424</b>	<b>419</b>	<b>454</b>
FTE	0.8	0.5	0.5	0.4	0.7
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	1	1
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	67	62	61	60	80
Non-Labor	223	229	363	359	374
NSE	0	0	0	0	0
<b>Total</b>	<b>290</b>	<b>291</b>	<b>424</b>	<b>419</b>	<b>454</b>
FTE	0.8	0.5	0.5	0.4	0.7
Units	1	1	1	1	1
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>10</b>	<b>9</b>	<b>8</b>	<b>8</b>	<b>12</b>
FTE	0.1	0.1	0.1	0.1	0.1
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	13	8	4	2	0
Non-Labor	38	26	23	11	0
NSE	0	0	0	0	0
<b>Total</b>	<b>52</b>	<b>34</b>	<b>28</b>	<b>13</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	90	78	74	70	92
Non-Labor	262	255	387	370	374
NSE	0	0	0	0	0
<b>Total</b>	<b>352</b>	<b>333</b>	<b>461</b>	<b>440</b>	<b>465</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	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
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>1</b>	
2022	0	0	0	0.0	1	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>1</b>	

*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
<b>Explanation:</b> To add unit of measure						
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>1</b>	
2024	0	0	0	0.0	1	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>1</b>	
2025	0	0	0	0.0	1	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>1</b>	

*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
<b>Total</b>	<b>4,544</b>	<b>4,616</b>	<b>4,838</b>	<b>4,714</b>	<b>5,180</b>	<b>4,956</b>	<b>4,956</b>	<b>4,956</b>	<b>4,956</b>	<b>4,956</b>	<b>4,956</b>
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
<b>Total Incurred</b>	<b>993</b>	<b>4,188</b>	<b>0</b>	<b>5,181</b>	<b>7.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>1,072</b>	<b>3,884</b>	<b>0</b>	<b>4,956</b>	<b>7.6</b>	<b>0</b>
<b>% Allocation</b>						
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
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
<b>Total Incurred</b>	<b>1,072</b>	<b>3,884</b>	<b>0</b>	<b>4,956</b>	<b>7.6</b>	<b>0</b>
<b>% Allocation</b>						
Retained	87.00%	87.00%				
SEU	12.00%	12.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

	2028 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
<b>Total Incurred</b>	<b>1,072</b>	<b>3,884</b>	<b>0</b>	<b>4,956</b>	<b>7.6</b>	<b>0</b>
<b>% Allocation</b>						
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

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	23	5	0	28	0.1	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	1,049	3,879	0	4,928	7.5	0
<b>Total Incurred</b>	<b>1,072</b>	<b>3,884</b>	<b>0</b>	<b>4,956</b>	<b>7.6</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Directly Retained</b>	23	5	0	28	0.1	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	1,049	3,879	0	4,928	7.5	0
<b>Total Incurred</b>	<b>1,072</b>	<b>3,884</b>	<b>0</b>	<b>4,956</b>	<b>7.6</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Directly Retained</b>	23	5	0	28	0.1	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	1,049	3,879	0	4,928	7.5	0
<b>Total Incurred</b>	<b>1,072</b>	<b>3,884</b>	<b>0</b>	<b>4,956</b>	<b>7.6</b>	<b>0</b>
<b>% Allocation</b>						
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	1,027	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
<b>Total</b>	<b>4,911</b>	<b>4,911</b>	<b>4,911</b>	<b>4,911</b>	<b>4,911</b>	<b>4,911</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>4,955</b>	<b>4,955</b>	<b>4,955</b>	<b>4,955</b>	<b>4,955</b>	<b>4,955</b>
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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>44</b>	<b>0.0</b>	<b>0</b>	
2027	44	0	0	44	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>44</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>44</b>	<b>0.0</b>	<b>0</b>	
2029	44	0	0	44	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>44</b>	<b>0.0</b>	<b>0</b>	
2030	44	0	0	44	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>44</b>	<b>0.0</b>	<b>0</b>	
2031	44	0	0	44	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>44</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
Labor	797	891	941	812	866
Non-Labor	2,804	2,974	3,121	3,353	3,862
NSE	0	0	0	0	0
<b>Total</b>	<b>3,600</b>	<b>3,865</b>	<b>4,062</b>	<b>4,165</b>	<b>4,728</b>
FTE	7.2	7.7	7.7	6.1	6.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	156	156	352	303	325
NSE	0	0	0	0	0
<b>Total</b>	<b>156</b>	<b>156</b>	<b>352</b>	<b>303</b>	<b>325</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	797	891	941	812	866
Non-Labor	2,960	3,130	3,473	3,657	4,188
NSE	0	0	0	0	0
<b>Total</b>	<b>3,757</b>	<b>4,021</b>	<b>4,414</b>	<b>4,468</b>	<b>5,054</b>
FTE	7.2	7.7	7.7	6.0	6.0
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>120</b>	<b>130</b>	<b>131</b>	<b>110</b>	<b>127</b>
FTE	1.2	1.2	1.2	0.9	1.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	158	114	69	27	0
Non-Labor	509	351	224	108	0
NSE	0	0	0	0	0
<b>Total</b>	<b>667</b>	<b>465</b>	<b>293</b>	<b>136</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	1,074	1,135	1,141	949	993
Non-Labor	3,470	3,481	3,697	3,765	4,188
NSE	0	0	0	0	0
<b>Total</b>	<b>4,544</b>	<b>4,616</b>	<b>4,838</b>	<b>4,714</b>	<b>5,180</b>
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	
<b>Total</b>	<b>156</b>	<b>156</b>	<b>352</b>	<b>303</b>	<b>325</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	156	0	0.0	0	CCTR Transf From 2100-3655.000
<b>2021 Total</b>	<b>0</b>	<b>156</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2022	0	156	0	0.0	0	CCTR Transf From 2100-3655.000
<b>2022 Total</b>	<b>0</b>	<b>156</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

**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
<b>Explanation:</b>	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
<b>Explanation:</b>	Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.					
<b>2023 Total</b>	<b>0</b>	<b>352</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2024	0	19	0	0.0	0	CCTR Transf From 2100-3652.000
<b>Explanation:</b>	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
<b>Explanation:</b>	Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.					
<b>2024 Total</b>	<b>0</b>	<b>303</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2025	0	325	0	0.0	0	CCTR Transf From 2100-3655.000
<b>Explanation:</b>	Adjustment to move graffiti abatement expenses to WP 2100-3323.000 where activity resides.					
<b>2025 Total</b>	<b>0</b>	<b>325</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

*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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>398</b>	<b>440</b>	<b>497</b>	<b>476</b>	<b>511</b>	<b>938</b>	<b>938</b>	<b>938</b>	<b>938</b>	<b>938</b>	<b>938</b>
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
<b>Total Incurred</b>	<b>463</b>	<b>49</b>	<b>0</b>	<b>512</b>	<b>1.6</b>	<b>2</b>
<b>% Allocation</b>						
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
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
<b>Total Incurred</b>	<b>850</b>	<b>88</b>	<b>0</b>	<b>938</b>	<b>3.1</b>	<b>3</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>850</b>	<b>88</b>	<b>0</b>	<b>938</b>	<b>3.1</b>	<b>3</b>
<b>% Allocation</b>						
Retained	98.00%	98.00%				
SEU	1.00%	1.00%				
CORP	1.00%	1.00%				
Unreg	0.00%	0.00%				

	2028 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
<b>Total Incurred</b>	<b>850</b>	<b>88</b>	<b>0</b>	<b>938</b>	<b>3.1</b>	<b>3</b>
<b>% Allocation</b>						
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

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	3	0	3	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	850	85	0	935	3.1	3
<b>Total Incurred</b>	<b>850</b>	<b>88</b>	<b>0</b>	<b>938</b>	<b>3.1</b>	<b>3</b>
<b>% Allocation</b>						
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	3	0	3	0.0	0
	0	0	0	0	0.0	0
	850	85	0	935	3.1	3
	<b>850</b>	<b>88</b>	<b>0</b>	<b>938</b>	<b>3.1</b>	<b>3</b>
	98.00%	98.00%				
	1.00%	1.00%				
	1.00%	1.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	3	0	3	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	850	85	0	935	3.1	3
<b>Total Incurred</b>	<b>850</b>	<b>88</b>	<b>0</b>	<b>938</b>	<b>3.1</b>	<b>3</b>
<b>% Allocation</b>						
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>495</b>	<b>495</b>	<b>495</b>	<b>495</b>	<b>495</b>	<b>495</b>	<b>443</b>	<b>443</b>	<b>443</b>	<b>443</b>	<b>443</b>	<b>443</b>	<b>938</b>	<b>938</b>	<b>938</b>	<b>938</b>	<b>938</b>	<b>938</b>
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
<b>Explanation:</b>	Labor and non-labor expenses for the newly created VP of Supply Management.						
2026	35	0	0	35	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>393</b>	<b>50</b>	<b>0</b>	<b>443</b>	<b>1.5</b>	<b>1</b>	
2027	358	50	0	408	1.5	1	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>393</b>	<b>50</b>	<b>0</b>	<b>443</b>	<b>1.5</b>	<b>1</b>	
2028	358	50	0	408	1.5	1	1-Sided Adj
<b>Explanation:</b>	Labor and non-labor expenses for the newly created VP of Supply Management.						
2028	35	0	0	35	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>393</b>	<b>50</b>	<b>0</b>	<b>443</b>	<b>1.5</b>	<b>1</b>	
2029	358	50	0	408	1.5	1	1-Sided Adj
<b>Explanation:</b>	Labor and non-labor expenses for the newly created VP of Supply Management.						
2029	35	0	0	35	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>393</b>	<b>50</b>	<b>0</b>	<b>443</b>	<b>1.5</b>	<b>1</b>	
2030	358	50	0	408	1.5	1	1-Sided Adj
<b>Explanation:</b>	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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>393</b>	<b>50</b>	<b>0</b>	<b>443</b>	<b>1.5</b>	<b>1</b>	
2031	358	50	0	408	1.5	1	1-Sided Adj
<b>Explanation:</b>	Labor and non-labor expenses for the newly created VP of Supply Management.						
2031	35	0	0	35	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>393</b>	<b>50</b>	<b>0</b>	<b>443</b>	<b>1.5</b>	<b>1</b>	

*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
<b>Recorded (Nominal \$)*</b>					
Labor	283	329	373	390	404
Non-Labor	14	19	117	20	49
NSE	0	0	0	0	0
<b>Total</b>	<b>297</b>	<b>348</b>	<b>490</b>	<b>410</b>	<b>452</b>
FTE	1.4	1.5	1.5	1.4	1.4
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	-75	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-75</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	2	2	2	2
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	283	329	373	390	404
Non-Labor	14	19	42	20	49
NSE	0	0	0	0	0
<b>Total</b>	<b>297</b>	<b>348</b>	<b>415</b>	<b>410</b>	<b>452</b>
FTE	1.4	1.5	1.5	1.4	1.4
Units	2	2	2	2	2
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>43</b>	<b>48</b>	<b>52</b>	<b>53</b>	<b>59</b>
FTE	0.2	0.2	0.2	0.2	0.2
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	56	42	27	13	0
Non-Labor	2	2	3	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>58</b>	<b>44</b>	<b>30</b>	<b>14</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	382	419	452	456	463
Non-Labor	16	21	45	21	49
NSE	0	0	0	0	0
<b>Total</b>	<b>398</b>	<b>440</b>	<b>497</b>	<b>476</b>	<b>511</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-75</b>	<b>0</b>	<b>0</b>	
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
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>2</b>	
2022	0	0	0	0.0	2	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>2</b>	

*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
<b>Explanation:</b> Adjustment to remove retention payment.						
2023	0	0	0	0.0	2	1-Sided Adj
<b>Explanation:</b> Adding unit of measure						
<b>2023 Total</b>	<b>0</b>	<b>-75</b>	<b>0</b>	<b>0.0</b>	<b>2</b>	
2024	0	0	0	0.0	2	1-Sided Adj
<b>Explanation:</b> Adding unit of measure						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>2</b>	
2025	0	0	0	0.0	2	1-Sided Adj
<b>Explanation:</b> Adding unit of measure						
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>2</b>	

*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:**

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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>																		
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
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

\* 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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-3714.000 - DIRECTOR- SUPPORT SERVICES**

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** D. Facilities Operations  
**Category-Sub:** 1. Facilities Operations  
**Cost Center:** 2100-3714.000 - DIRECTOR- SUPPORT SERVICES  
**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:** 2100-3714.000 - DIRECTOR- SUPPORT SERVICES  
**Unit Measure:**

**Summary of Results:**

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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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:** 2100-3714.000 - DIRECTOR- SUPPORT SERVICES  
**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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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:** 2100-3714.000 - DIRECTOR- SUPPORT SERVICES  
**Unit Measure:**

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** 2100-3714.000 - DIRECTOR- SUPPORT SERVICES  
**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:** 2100-3714.000 - DIRECTOR- SUPPORT SERVICES  
**Unit Measure:**

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>																		
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:** 2100-3714.000 - DIRECTOR- SUPPORT SERVICES  
**Unit Measure:**

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

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

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** D. Facilities Operations  
**Category-Sub:** 1. Facilities Operations  
**Cost Center:** 2100-3714.000 - DIRECTOR- SUPPORT SERVICES  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

\* 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:** 2100-3714.000 - DIRECTOR- SUPPORT SERVICES  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-3946.000 - MANAGER FACILITES SDG&E**

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** D. Facilities Operations  
**Category-Sub:** 1. Facilities Operations  
**Cost Center:** 2100-3946.000 - MANAGER FACILITES SDG&E  
**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:** 2100-3946.000 - MANAGER FACILITES SDG&E  
**Unit Measure:**

**Summary of Results:**

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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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:** 2100-3946.000 - MANAGER FACILITES SDG&E  
**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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2028 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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** 2100-3946.000 - MANAGER FACILITES SDG&E  
**Unit Measure:**

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** 2100-3946.000 - MANAGER FACILITES SDG&E  
**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:** 2100-3946.000 - MANAGER FACILITES SDG&E  
**Unit Measure:**

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>																		
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:** 2100-3946.000 - MANAGER FACILITES SDG&E  
**Unit Measure:**

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

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

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** D. Facilities Operations  
**Category-Sub:** 1. Facilities Operations  
**Cost Center:** 2100-3946.000 - MANAGER FACILITES SDG&E  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

\* 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:** 2100-3946.000 - MANAGER FACILITES SDG&E  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-4072.000 - CENTURY PARK MAINTENANCE**

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** D. Facilities Operations  
**Category-Sub:** 1. Facilities Operations  
**Cost Center:** 2100-4072.000 - CENTURY PARK MAINTENANCE  
**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:** 2100-4072.000 - CENTURY PARK MAINTENANCE  
**Unit Measure:**

**Summary of Results:**

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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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:** 2100-4072.000 - CENTURY PARK MAINTENANCE  
**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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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:** 2100-4072.000 - CENTURY PARK MAINTENANCE  
**Unit Measure:**

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** 2100-4072.000 - CENTURY PARK MAINTENANCE  
**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:** 2100-4072.000 - CENTURY PARK MAINTENANCE  
**Unit Measure:**

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>																		
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:** 2100-4072.000 - CENTURY PARK MAINTENANCE  
**Unit Measure:**

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

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

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** D. Facilities Operations  
**Category-Sub:** 1. Facilities Operations  
**Cost Center:** 2100-4072.000 - CENTURY PARK MAINTENANCE  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

\* 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:** 2100-4072.000 - CENTURY PARK MAINTENANCE  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-4073.000 - CENTURY PARK EAST MAINTENANCE**

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** D. Facilities Operations  
**Category-Sub:** 1. Facilities Operations  
**Cost Center:** 2100-4073.000 - CENTURY PARK EAST MAINTENANCE  
**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:** 2100-4073.000 - CENTURY PARK EAST MAINTENANCE  
**Unit Measure:**

**Summary of Results:**

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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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:** 2100-4073.000 - CENTURY PARK EAST MAINTENANCE  
**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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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:** 2100-4073.000 - CENTURY PARK EAST MAINTENANCE  
**Unit Measure:**

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** 2100-4073.000 - CENTURY PARK EAST MAINTENANCE  
**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:** 2100-4073.000 - CENTURY PARK EAST MAINTENANCE  
**Unit Measure:**

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>																		
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:** 2100-4073.000 - CENTURY PARK EAST MAINTENANCE  
**Unit Measure:**

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

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

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** D. Facilities Operations  
**Category-Sub:** 1. Facilities Operations  
**Cost Center:** 2100-4073.000 - CENTURY PARK EAST MAINTENANCE  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

\* 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:** 2100-4073.000 - CENTURY PARK EAST MAINTENANCE  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

**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
<b>Total</b>	<b>744</b>	<b>773</b>	<b>773</b>	<b>773</b>	<b>773</b>	<b>773</b>	<b>773</b>
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
<b>Total</b>	<b>744</b>	<b>773</b>	<b>773</b>	<b>773</b>	<b>773</b>	<b>773</b>	<b>773</b>
FTE	4.9	4.8	4.8	4.8	4.8	4.8	4.8
<b>Unit Measure: FTEs</b>							
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:**

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
<b>Total</b>	<b>854</b>	<b>764</b>	<b>691</b>	<b>792</b>	<b>744</b>	<b>773</b>	<b>773</b>	<b>773</b>	<b>773</b>	<b>773</b>	<b>773</b>
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
<b>Total Incurred</b>	<b>735</b>	<b>9</b>	<b>0</b>	<b>744</b>	<b>4.9</b>	<b>5</b>
<b>% Allocation</b>						
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
<b>Total</b>	<b>746</b>	<b>27</b>	<b>0</b>	<b>773</b>	<b>4.8</b>	<b>5</b>
<b>% Allocation</b>						
	90.00%	90.00%				
	0.00%	0.00%				
	10.00%	10.00%				
	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
<b>Total Incurred</b>	<b>746</b>	<b>27</b>	<b>0</b>	<b>773</b>	<b>4.8</b>	<b>5</b>
<b>% Allocation</b>						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	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
<b>Total</b>	<b>746</b>	<b>27</b>	<b>0</b>	<b>773</b>	<b>4.8</b>	<b>5</b>
<b>% Allocation</b>						
	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
<b>Directly Retained</b>	26	1	0	27	0.1	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	720	26	0	746	4.7	5
<b>Total Incurred</b>	<b>746</b>	<b>27</b>	<b>0</b>	<b>773</b>	<b>4.8</b>	<b>5</b>
<b>% Allocation</b>						
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
	26	1	0	27	0.1	0
	0	0	0	0	0.0	0
	720	26	0	746	4.7	5
	<b>746</b>	<b>27</b>	<b>0</b>	<b>773</b>	<b>4.8</b>	<b>5</b>
	90.00%	90.00%				
	0.00%	0.00%				
	10.00%	10.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	26	1	0	27	0.1	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	720	26	0	746	4.7	5
<b>Total Incurred</b>	<b>746</b>	<b>27</b>	<b>0</b>	<b>773</b>	<b>4.8</b>	<b>5</b>
<b>% Allocation</b>						
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																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	715	715	715	715	715	715	31	31	31	31	31	31	746	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	27
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>743</b>	<b>743</b>	<b>743</b>	<b>743</b>	<b>743</b>	<b>743</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>774</b>	<b>774</b>	<b>774</b>	<b>774</b>	<b>774</b>	<b>774</b>	<b>774</b>
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	4.8
Units	5	5	5	5	5	5	0	0	0	0	0	0	5	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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>31</b>	<b>0.0</b>	<b>0</b>	
2027	31	0	0	31	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>31</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>31</b>	<b>0.0</b>	<b>0</b>	
2029	31	0	0	31	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>31</b>	<b>0.0</b>	<b>0</b>	
2030	31	0	0	31	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>31</b>	<b>0.0</b>	<b>0</b>	
2031	31	0	0	31	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>31</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
Labor	499	565	566	620	641
Non-Labor	154	40	5	66	9
NSE	0	0	0	0	0
<b>Total</b>	<b>653</b>	<b>605</b>	<b>571</b>	<b>685</b>	<b>650</b>
FTE	4.1	4.4	4.1	4.3	4.2
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	5	5	5	5	5
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	499	565	566	620	641
Non-Labor	154	40	5	66	9
NSE	0	0	0	0	0
<b>Total</b>	<b>653</b>	<b>605</b>	<b>571</b>	<b>685</b>	<b>650</b>
FTE	4.2	4.4	4.2	4.3	4.2
Units	5	5	5	5	5
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>75</b>	<b>82</b>	<b>79</b>	<b>84</b>	<b>94</b>
FTE	0.7	0.7	0.6	0.6	0.7
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	99	73	42	21	0
Non-Labor	27	4	0	2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>125</b>	<b>77</b>	<b>42</b>	<b>23</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	673	720	686	725	735
Non-Labor	181	44	5	68	9
NSE	0	0	0	0	0
<b>Total</b>	<b>854</b>	<b>764</b>	<b>691</b>	<b>792</b>	<b>744</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	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
<b>Explanation:</b> To add unit of measure						
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>5</b>	
2022	0	0	0	0.0	5	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>5</b>	

*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
<b>Explanation:</b> To add unit of measure						
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>5</b>	
2024	0	0	0	0.0	5	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>5</b>	
2025	0	0	0	0.0	5	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>5</b>	

*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
<b>Total</b>	<b>35</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>
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
<b>Total</b>	<b>35</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>
FTE	0.1	0.2	0.2	0.2	0.2	0.2	0.2
<b>Unit Measure: FTEs</b>							
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 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:** F. Facilities Capital Programs  
**Category-Sub:** 1. Facilities Capital Programs  
**Cost Center:** 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS  
**Unit Measure:** FTEs

**Summary of Results:**

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>61</b>	<b>129</b>	<b>60</b>	<b>62</b>	<b>35</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>
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
<b>Total Incurred</b>	<b>24</b>	<b>11</b>	<b>0</b>	<b>35</b>	<b>0.1</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>41</b>	<b>13</b>	<b>0</b>	<b>54</b>	<b>0.2</b>	<b>0</b>
<b>% Allocation</b>						
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
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
<b>Total Incurred</b>	<b>41</b>	<b>13</b>	<b>0</b>	<b>54</b>	<b>0.2</b>	<b>0</b>
<b>% Allocation</b>						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	0.00%	0.00%				

  

	2028 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
<b>Total Incurred</b>	<b>41</b>	<b>13</b>	<b>0</b>	<b>54</b>	<b>0.2</b>	<b>0</b>
<b>% Allocation</b>						
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:** 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
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	41	13	0	54	0.2	0
<b>Total Incurred</b>	<b>41</b>	<b>13</b>	<b>0</b>	<b>54</b>	<b>0.2</b>	<b>0</b>
<b>% Allocation</b>						
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
	<b>41</b>	<b>13</b>	<b>0</b>	<b>54</b>	<b>0.2</b>	<b>0</b>
	90.00%	90.00%				
	0.00%	0.00%				
	10.00%	10.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	41	13	0	54	0.2	0
<b>Total Incurred</b>	<b>41</b>	<b>13</b>	<b>0</b>	<b>54</b>	<b>0.2</b>	<b>0</b>
<b>% Allocation</b>						
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:** 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																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	39	39	39	39	39	39	2	2	2	2	2	2	41	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	13
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>
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	0.2
Units	0	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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0.0</b>	<b>0</b>	
2027	2	0	0	2	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0.0</b>	<b>0</b>	
2029	2	0	0	2	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0.0</b>	<b>0</b>	
2030	2	0	0	2	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0.0</b>	<b>0</b>	
2031	2	0	0	2	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
Labor	41	94	37	60	-8
Non-Labor	5	9	14	14	11
NSE	0	0	0	0	0
<b>Total</b>	<b>46</b>	<b>102</b>	<b>51</b>	<b>74</b>	<b>3</b>
FTE	0.3	0.6	0.2	0.4	-0.1
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	-19	29
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-19</b>	<b>29</b>
FTE	0.0	0.0	0.0	-0.1	0.2
Units	0	1	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	41	94	37	41	21
Non-Labor	5	9	14	14	11
NSE	0	0	0	0	0
<b>Total</b>	<b>46</b>	<b>102</b>	<b>51</b>	<b>55</b>	<b>32</b>
FTE	0.3	0.6	0.2	0.3	0.1
Units	0	1	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>6</b>	<b>14</b>	<b>5</b>	<b>6</b>	<b>3</b>
FTE	0.0	0.1	0.0	0.1	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	8	12	3	1	0
Non-Labor	1	1	1	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>9</b>	<b>13</b>	<b>4</b>	<b>2</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	55	120	45	47	24
Non-Labor	5	10	14	14	11
NSE	0	0	0	0	0
<b>Total</b>	<b>61</b>	<b>129</b>	<b>60</b>	<b>62</b>	<b>35</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-19</b>	<b>29</b>	
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
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2022	0	0	0	0.0	1	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>1</b>	

*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
<b>Explanation:</b> To add unit of measure						
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
2024	-19	0	0	-0.1	0	1-Sided Adj
<b>Explanation:</b> 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.						
<b>2024 Total</b>	<b>-19</b>	<b>0</b>	<b>0</b>	<b>-0.1</b>	<b>0</b>	
2025	19	0	0	0.1	0	1-Sided Adj
<b>Explanation:</b> 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
<b>Explanation:</b> Adjustment to remove labor credits for labor errors that are related to capital projects.						
<b>2025 Total</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0.2</b>	<b>0</b>	

*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
<b>Total</b>	<b>1,156</b>	<b>1,056</b>	<b>1,056</b>	<b>1,056</b>	<b>1,056</b>	<b>1,056</b>	<b>1,056</b>
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
<b>Total</b>	<b>459</b>	<b>462</b>	<b>462</b>	<b>462</b>	<b>462</b>	<b>462</b>	<b>462</b>
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
-------	---	---	---	---	---	---	---

**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
<b>Total</b>	<b>697</b>	<b>594</b>	<b>594</b>	<b>594</b>	<b>594</b>	<b>594</b>	<b>594</b>
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
-------	---	---	---	---	---	---	---

*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:**

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
<b>Total</b>	<b>570</b>	<b>658</b>	<b>703</b>	<b>688</b>	<b>458</b>	<b>462</b>	<b>462</b>	<b>462</b>	<b>462</b>	<b>462</b>	<b>462</b>
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
<b>Total Incurred</b>	<b>79</b>	<b>380</b>	<b>0</b>	<b>459</b>	<b>0.5</b>	<b>1</b>
<b>% Allocation</b>						
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
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
<b>Total Incurred</b>	<b>82</b>	<b>380</b>	<b>0</b>	<b>462</b>	<b>0.5</b>	<b>1</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>82</b>	<b>380</b>	<b>0</b>	<b>462</b>	<b>0.5</b>	<b>1</b>
<b>% Allocation</b>						
Retained	90.00%	90.00%				
SEU	0.00%	0.00%				
CORP	10.00%	10.00%				
Unreg	0.00%	0.00%				

	2028 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
<b>Total Incurred</b>	<b>82</b>	<b>380</b>	<b>0</b>	<b>462</b>	<b>0.5</b>	<b>1</b>
<b>% Allocation</b>						
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

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	82	380	0	462	0.5	1
<b>Total Incurred</b>	<b>82</b>	<b>380</b>	<b>0</b>	<b>462</b>	<b>0.5</b>	<b>1</b>
<b>% Allocation</b>						
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
	82	380	0	462	0.5	1
	<b>82</b>	<b>380</b>	<b>0</b>	<b>462</b>	<b>0.5</b>	<b>1</b>
	90.00%	90.00%				
	0.00%	0.00%				
	10.00%	10.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	82	380	0	462	0.5	1
<b>Total Incurred</b>	<b>82</b>	<b>380</b>	<b>0</b>	<b>462</b>	<b>0.5</b>	<b>1</b>
<b>% Allocation</b>						
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																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	79	79	79	79	79	79	3	3	3	3	3	3	82	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	380
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>458</b>	<b>458</b>	<b>458</b>	<b>458</b>	<b>458</b>	<b>458</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>461</b>	<b>461</b>	<b>461</b>	<b>461</b>	<b>461</b>	<b>461</b>	<b>461</b>
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	0.5
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	
2027	3	0	0	3	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	
2029	3	0	0	3	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	
2030	3	0	0	3	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	
2031	3	0	0	3	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
Labor	277	270	318	278	147
Non-Labor	169	283	298	353	380
NSE	0	0	0	0	0
<b>Total</b>	<b>445</b>	<b>552</b>	<b>616</b>	<b>631</b>	<b>527</b>
FTE	2.7	2.5	2.8	2.4	1.1
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	-79
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-79</b>
FTE	0.0	0.0	0.0	0.0	-0.7
Units	3	3	3	3	1
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	277	270	318	278	69
Non-Labor	169	283	298	353	380
NSE	0	0	0	0	0
<b>Total</b>	<b>445</b>	<b>552</b>	<b>616</b>	<b>631</b>	<b>448</b>
FTE	2.7	2.5	2.8	2.4	0.4
Units	3	3	3	3	1
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>42</b>	<b>39</b>	<b>44</b>	<b>38</b>	<b>10</b>
FTE	0.5	0.4	0.4	0.4	0.1
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	55	35	23	9	0
Non-Labor	29	32	19	10	0
NSE	0	0	0	0	0
<b>Total</b>	<b>84</b>	<b>66</b>	<b>43</b>	<b>20</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	373	343	386	325	79
Non-Labor	198	315	317	363	380
NSE	0	0	0	0	0
<b>Total</b>	<b>570</b>	<b>658</b>	<b>703</b>	<b>688</b>	<b>458</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-79</b>	
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
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>3</b>	
2022	0	0	0	0.0	3	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>3</b>	

*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
<b>Explanation:</b> To add unit of measure						
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>3</b>	
2024	0	0	0	0.0	3	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>3</b>	
2025	-79	0	0	-0.7	0	1-Sided Adj
<b>Explanation:</b> Adjustment to remove VREP positions that will not be backfilled.						
2025	0	0	0	0.0	1	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2025 Total</b>	<b>-79</b>	<b>0</b>	<b>0</b>	<b>-0.7</b>	<b>1</b>	

*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 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**

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
<b>Total</b>	<b>632</b>	<b>526</b>	<b>540</b>	<b>512</b>	<b>697</b>	<b>593</b>	<b>593</b>	<b>593</b>	<b>593</b>	<b>593</b>	<b>593</b>
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
<b>Total Incurred</b>	<b>343</b>	<b>354</b>	<b>0</b>	<b>697</b>	<b>2.8</b>	<b>3</b>
<b>% Allocation</b>						
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
<b>Total</b>	<b>256</b>	<b>337</b>	<b>0</b>	<b>593</b>	<b>2.0</b>	<b>2</b>
<b>% Allocation</b>						
	84.00%	84.00%				
	0.00%	0.00%				
	16.00%	16.00%				
	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
<b>Total Incurred</b>	<b>256</b>	<b>337</b>	<b>0</b>	<b>593</b>	<b>2.0</b>	<b>2</b>
<b>% Allocation</b>						
Retained	84.00%	84.00%				
SEU	0.00%	0.00%				
CORP	16.00%	16.00%				
Unreg	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
<b>Total</b>	<b>256</b>	<b>337</b>	<b>0</b>	<b>593</b>	<b>2.0</b>	<b>2</b>
<b>% Allocation</b>						
	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
<b>Directly Retained</b>	26	68	0	94	0.2	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	230	269	0	499	1.8	2
<b>Total Incurred</b>	<b>256</b>	<b>337</b>	<b>0</b>	<b>593</b>	<b>2.0</b>	<b>2</b>
<b>% Allocation</b>						
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
	26	68	0	94	0.2	0
	0	0	0	0	0.0	0
	230	269	0	499	1.8	2
	<b>256</b>	<b>337</b>	<b>0</b>	<b>593</b>	<b>2.0</b>	<b>2</b>
	84.00%	84.00%				
	0.00%	0.00%				
	16.00%	16.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	26	68	0	94	0.2	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	230	269	0	499	1.8	2
<b>Total Incurred</b>	<b>256</b>	<b>337</b>	<b>0</b>	<b>593</b>	<b>2.0</b>	<b>2</b>
<b>% Allocation</b>						
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																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	245	245	245	245	245	245	11	11	11	11	11	11	256	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	338
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>583</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>594</b>	<b>594</b>	<b>594</b>	<b>594</b>	<b>594</b>	<b>594</b>	<b>594</b>
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	2.0
Units	2	2	2	2	2	2	0	0	0	0	0	0	2	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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>0.0</b>	<b>0</b>	
2027	11	0	0	11	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>0.0</b>	<b>0</b>	
2029	11	0	0	11	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>0.0</b>	<b>0</b>	
2030	11	0	0	11	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>0.0</b>	<b>0</b>	
2031	11	0	0	11	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
Labor	149	128	161	168	299
Non-Labor	368	327	324	306	354
NSE	0	0	0	0	0
<b>Total</b>	<b>517</b>	<b>455</b>	<b>485</b>	<b>474</b>	<b>654</b>
FTE	1.6	1.3	1.4	1.4	2.4
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	2	2	2	2	3
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	149	128	161	168	299
Non-Labor	368	327	324	306	354
NSE	0	0	0	0	0
<b>Total</b>	<b>517</b>	<b>455</b>	<b>485</b>	<b>474</b>	<b>654</b>
FTE	1.6	1.3	1.4	1.3	2.4
Units	2	2	2	2	3
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>22</b>	<b>19</b>	<b>22</b>	<b>23</b>	<b>44</b>
FTE	0.3	0.2	0.2	0.2	0.4
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	29	16	12	6	0
Non-Labor	63	37	21	9	0
NSE	0	0	0	0	0
<b>Total</b>	<b>93</b>	<b>53</b>	<b>33</b>	<b>15</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	200	163	196	197	343
Non-Labor	432	364	345	315	354
NSE	0	0	0	0	0
<b>Total</b>	<b>632</b>	<b>526</b>	<b>540</b>	<b>512</b>	<b>697</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	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
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>2</b>	
2022	0	0	0	0.0	2	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>2</b>	

*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
<b>Explanation:</b> To add unit of measure						
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>2</b>	
2024	0	0	0	0.0	2	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>2</b>	
2025	0	0	0	0.0	3	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>3</b>	

*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
<b>Total</b>	<b>1,691</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Unit Measure:**

Units	0	0	0	0	0	0	0
-------	---	---	---	---	---	---	---

**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
<b>Total</b>	<b>1,691</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>
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
-------	---	---	---	---	---	---	---

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-3266.000 - OFFICE SERVICES - SHARED**

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** H. Shared Office Services  
**Category-Sub:** 1. Shared Office Services  
**Cost Center:** 2100-3266.000 - OFFICE SERVICES - SHARED  
**Unit Measure:**

---

**Activity Description:**

**Forecast Explanations:**

*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:** 2100-3266.000 - OFFICE SERVICES - SHARED  
**Unit Measure:**

**Summary of Results:**

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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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:** H. Shared Office Services  
**Category-Sub:** 1. Shared Office Services  
**Cost Center:** 2100-3266.000 - OFFICE SERVICES - SHARED  
**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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2028 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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** H. Shared Office Services  
**Category-Sub:** 1. Shared Office Services  
**Cost Center:** 2100-3266.000 - OFFICE SERVICES - SHARED  
**Unit Measure:**

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** H. Shared Office Services  
**Category-Sub:** 1. Shared Office Services  
**Cost Center:** 2100-3266.000 - OFFICE SERVICES - SHARED  
**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:** H. Shared Office Services  
**Category-Sub:** 1. Shared Office Services  
**Cost Center:** 2100-3266.000 - OFFICE SERVICES - SHARED  
**Unit Measure:**

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>																		
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:** H. Shared Office Services  
**Category-Sub:** 1. Shared Office Services  
**Cost Center:** 2100-3266.000 - OFFICE SERVICES - SHARED  
**Unit Measure:**

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

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

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** H. Shared Office Services  
**Category-Sub:** 1. Shared Office Services  
**Cost Center:** 2100-3266.000 - OFFICE SERVICES - SHARED  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

\* 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:** 2100-3266.000 - OFFICE SERVICES - SHARED  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**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
<b>Total</b>	<b>597</b>	<b>1,660</b>	<b>1,776</b>	<b>1,767</b>	<b>1,691</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>
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
<b>Total Incurred</b>	<b>346</b>	<b>1,345</b>	<b>0</b>	<b>1,691</b>	<b>3.0</b>	<b>3</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>368</b>	<b>1,392</b>	<b>0</b>	<b>1,760</b>	<b>3.1</b>	<b>3</b>
<b>% Allocation</b>						
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
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
<b>Total Incurred</b>	<b>368</b>	<b>1,392</b>	<b>0</b>	<b>1,760</b>	<b>3.1</b>	<b>3</b>
<b>% Allocation</b>						
Retained	39.00%	39.00%				
SEU	46.00%	46.00%				
CORP	12.00%	12.00%				
Unreg	3.00%	3.00%				

  

	2028 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
<b>Total Incurred</b>	<b>368</b>	<b>1,392</b>	<b>0</b>	<b>1,760</b>	<b>3.1</b>	<b>3</b>
<b>% Allocation</b>						
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

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	944	0	944	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	368	448	0	816	3.1	3
<b>Total Incurred</b>	<b>368</b>	<b>1,392</b>	<b>0</b>	<b>1,760</b>	<b>3.1</b>	<b>3</b>
<b>% Allocation</b>						
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
	0	944	0	944	0.0	0
	0	0	0	0	0.0	0
	368	448	0	816	3.1	3
	<b>368</b>	<b>1,392</b>	<b>0</b>	<b>1,760</b>	<b>3.1</b>	<b>3</b>
	39.00%	39.00%				
	46.00%	46.00%				
	12.00%	12.00%				
	3.00%	3.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	944	0	944	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	368	448	0	816	3.1	3
<b>Total Incurred</b>	<b>368</b>	<b>1,392</b>	<b>0</b>	<b>1,760</b>	<b>3.1</b>	<b>3</b>
<b>% Allocation</b>						
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																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	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	
<b>Total</b>	<b>1,745</b>	<b>1,745</b>	<b>1,745</b>	<b>1,745</b>	<b>1,745</b>	<b>1,745</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>	<b>1,760</b>	
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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>0.0</b>	<b>0</b>	
2027	15	0	0	15	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>0.0</b>	<b>0</b>	
2029	15	0	0	15	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>0.0</b>	<b>0</b>	
2030	15	0	0	15	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>0.0</b>	<b>0</b>	
2031	15	0	0	15	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>0.0</b>	<b>0</b>	

*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
<b>Recorded (Nominal \$)*</b>					
Labor	329	338	299	299	301
Non-Labor	131	1,106	1,328	1,376	1,345
NSE	0	0	0	0	0
<b>Total</b>	<b>460</b>	<b>1,444</b>	<b>1,627</b>	<b>1,676</b>	<b>1,646</b>
FTE	3.5	3.5	2.9	2.6	2.6
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	4	4	3	3	3
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	329	338	299	299	301
Non-Labor	131	1,106	1,328	1,376	1,345
NSE	0	0	0	0	0
<b>Total</b>	<b>460</b>	<b>1,444</b>	<b>1,627</b>	<b>1,676</b>	<b>1,647</b>
FTE	3.5	3.5	2.9	2.6	2.6
Units	4	4	3	3	3
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>49</b>	<b>49</b>	<b>42</b>	<b>41</b>	<b>44</b>
FTE	0.6	0.6	0.5	0.4	0.4
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	65	43	22	10	0
Non-Labor	23	124	86	41	0
NSE	0	0	0	0	0
<b>Total</b>	<b>88</b>	<b>167</b>	<b>108</b>	<b>51</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	443	431	363	350	346
Non-Labor	154	1,229	1,413	1,417	1,345
NSE	0	0	0	0	0
<b>Total</b>	<b>597</b>	<b>1,660</b>	<b>1,776</b>	<b>1,767</b>	<b>1,691</b>
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.252</b>
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
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>4</b>	
2022	0	0	0	0.0	4	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>4</b>	

*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
<b>Explanation:</b> To add unit of measure						
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>3</b>	
2024	0	0	0	0.0	3	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>3</b>	
2025	0	0	0	0.0	3	1-Sided Adj
<b>Explanation:</b> To add unit of measure						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0411.000
<b>Explanation:</b> To transfer labor to the Office Services cost center 2100-3407. This cost center is intended for non-labor expenses only.						
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>3</b>	

*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
<b>Total</b>	<b>11,309</b>	<b>12,796</b>	<b>13,182</b>	<b>13,580</b>	<b>13,990</b>	<b>14,412</b>	<b>14,847</b>
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
<b>Total</b>	<b>11,309</b>	<b>12,796</b>	<b>13,182</b>	<b>13,580</b>	<b>13,990</b>	<b>14,412</b>	<b>14,847</b>
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
-------	---	---	---	---	---	---	---

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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:** I. Shared Services Rents  
**Cost Center:** VARIOUS

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
<b>2100-4070.000 San Francisco Rents</b>							
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure:</b>							
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:**

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
<b>Total</b>	<b>13,888</b>	<b>14,340</b>	<b>12,624</b>	<b>13,442</b>	<b>11,309</b>	<b>12,796</b>	<b>13,182</b>	<b>13,580</b>	<b>13,990</b>	<b>14,412</b>	<b>14,847</b>
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
<b>Total Incurred</b>	<b>0</b>	<b>11,309</b>	<b>0</b>	<b>11,309</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>13,182</b>	<b>0</b>	<b>13,182</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	<b>0</b>	<b>12,796</b>	<b>0</b>	<b>12,796</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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
	<b>0</b>	<b>13,580</b>	<b>0</b>	<b>13,580</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	13,990	0	13,990	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>13,990</b>	<b>0</b>	<b>13,990</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	<b>0</b>	<b>14,412</b>	<b>0</b>	<b>14,412</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	14,847	0	14,847	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>14,847</b>	<b>0</b>	<b>14,847</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>12,796</b>	<b>13,182</b>	<b>13,580</b>	<b>13,990</b>	<b>14,412</b>	<b>14,847</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,796</b>	<b>13,182</b>	<b>13,580</b>	<b>13,990</b>	<b>14,412</b>	<b>14,847</b>
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
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	11,850	12,896	11,859	13,055	11,309
NSE	0	0	0	0	0
<b>Total</b>	<b>11,850</b>	<b>12,896</b>	<b>11,859</b>	<b>13,055</b>	<b>11,309</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	11,850	12,896	11,859	13,055	11,309
NSE	0	0	0	0	0
<b>Total</b>	<b>11,850</b>	<b>12,896</b>	<b>11,859</b>	<b>13,055</b>	<b>11,309</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	2,039	1,444	765	387	0
NSE	0	0	0	0	0
<b>Total</b>	<b>2,039</b>	<b>1,444</b>	<b>765</b>	<b>387</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	13,888	14,340	12,624	13,442	11,309
NSE	0	0	0	0	0
<b>Total</b>	<b>13,888</b>	<b>14,340</b>	<b>12,624</b>	<b>13,442</b>	<b>11,309</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

**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

<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>

*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
<b>Grand Total</b>		<b>\$ 12,796</b>	<b>\$ 13,182</b>	<b>\$ 13,580</b>	<b>\$ 13,990</b>	<b>\$ 14,412</b>	<b>\$ 14,847</b>

**Beginning of Workpaper**  
**2100-4067.000 - CENTURY PARK EAST RENTS**

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** I. Shared Services Rents  
**Category-Sub:** 1. Shared Services Rents  
**Cost Center:** 2100-4067.000 - CENTURY PARK EAST RENTS  
**Unit Measure:**

---

**Activity Description:**

**Forecast Explanations:**

*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:** 2100-4067.000 - CENTURY PARK EAST RENTS  
**Unit Measure:**

**Summary of Results:**

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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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:** 2100-4067.000 - CENTURY PARK EAST RENTS  
**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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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:** I. Shared Services Rents  
**Category-Sub:** 1. Shared Services Rents  
**Cost Center:** 2100-4067.000 - CENTURY PARK EAST RENTS  
**Unit Measure:**

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** I. Shared Services Rents  
**Category-Sub:** 1. Shared Services Rents  
**Cost Center:** 2100-4067.000 - CENTURY PARK EAST RENTS  
**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:** I. Shared Services Rents  
**Category-Sub:** 1. Shared Services Rents  
**Cost Center:** 2100-4067.000 - CENTURY PARK EAST RENTS  
**Unit Measure:**

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>																		
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:** 2100-4067.000 - CENTURY PARK EAST RENTS  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
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:** 2100-4067.000 - CENTURY PARK EAST RENTS  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

\* 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:** 2100-4067.000 - CENTURY PARK EAST RENTS  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-4070.000 - San Francisco Rents**

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** I. Shared Services Rents  
**Category-Sub:** 1. Shared Services Rents  
**Cost Center:** 2100-4070.000 - San Francisco Rents  
**Unit Measure:**

---

**Activity Description:**

**Forecast Explanations:**

*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:** 2100-4070.000 - San Francisco Rents  
**Unit Measure:**

**Summary of Results:**

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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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:** 2100-4070.000 - San Francisco Rents  
**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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2028 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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** I. Shared Services Rents  
**Category-Sub:** 1. Shared Services Rents  
**Cost Center:** 2100-4070.000 - San Francisco Rents  
**Unit Measure:**

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** I. Shared Services Rents  
**Category-Sub:** 1. Shared Services Rents  
**Cost Center:** 2100-4070.000 - San Francisco Rents  
**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:** I. Shared Services Rents  
**Category-Sub:** 1. Shared Services Rents  
**Cost Center:** 2100-4070.000 - San Francisco Rents  
**Unit Measure:**

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>																		
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:** 2100-4070.000 - San Francisco Rents  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
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:** 2100-4070.000 - San Francisco Rents  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

\* 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:** 2100-4070.000 - San Francisco Rents  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

**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
<b>Total</b>	<b>2,894</b>	<b>2,919</b>	<b>3,036</b>	<b>3,158</b>	<b>3,284</b>	<b>3,415</b>	<b>3,552</b>
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Unit Measure:**

Units	0	0	0	0	0	0	0
-------	---	---	---	---	---	---	---

**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
<b>Total</b>	<b>2,894</b>	<b>2,919</b>	<b>3,036</b>	<b>3,158</b>	<b>3,284</b>	<b>3,415</b>	<b>3,552</b>
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.*

**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
<b>2100-4106.000 CP EAST CAMS MAINTENANCE</b>							
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Unit Measure:</b>							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

**Beginning of Workpaper**  
**2100-4076.000 - SAN FRANCISCO MAINTENANCE**

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** J. Common Area Maintenance  
**Category-Sub:** 1. Common Area Maintenance  
**Cost Center:** 2100-4076.000 - SAN FRANCISCO MAINTENANCE  
**Unit Measure:**

---

**Activity Description:**

**Forecast Explanations:**

*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:** 2100-4076.000 - SAN FRANCISCO MAINTENANCE  
**Unit Measure:**

**Summary of Results:**

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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:** 2100-4076.000 - SAN FRANCISCO MAINTENANCE  
**Unit Measure:**

**Cost Center Allocations (Incurred Costs):**

		2025 Adjusted-Recorded					
		Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>		0	0	0	0	0.0	0
<b>Directly Allocated</b>		0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>		0	0	0	0	0.0	0
<b>Total Incurred</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>							
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
<b>Directly Retained</b>		0	0	0	0	0.0	0
<b>Directly Allocated</b>		0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>		0	0	0	0	0.0	0
<b>Total Incurred</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>							
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
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
		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
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
		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:** J. Common Area Maintenance  
**Category-Sub:** 1. Common Area Maintenance  
**Cost Center:** 2100-4076.000 - SAN FRANCISCO MAINTENANCE  
**Unit Measure:**

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** J. Common Area Maintenance  
**Category-Sub:** 1. Common Area Maintenance  
**Cost Center:** 2100-4076.000 - SAN FRANCISCO MAINTENANCE  
**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:** J. Common Area Maintenance  
**Category-Sub:** 1. Common Area Maintenance  
**Cost Center:** 2100-4076.000 - SAN FRANCISCO MAINTENANCE  
**Unit Measure:**

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>																		
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:** 2100-4076.000 - SAN FRANCISCO MAINTENANCE  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
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:** 2100-4076.000 - SAN FRANCISCO MAINTENANCE  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

\* 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:** 2100-4076.000 - SAN FRANCISCO MAINTENANCE  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**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:**

Years	In 2025\$ (000) Incurred Costs										
	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
<b>Total</b>	<b>3,494</b>	<b>2,102</b>	<b>3,249</b>	<b>3,448</b>	<b>2,894</b>	<b>2,919</b>	<b>3,036</b>	<b>3,158</b>	<b>3,284</b>	<b>3,415</b>	<b>3,552</b>
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
<b>Total Incurred</b>	<b>0</b>	<b>2,894</b>	<b>0</b>	<b>2,894</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>3,036</b>	<b>0</b>	<b>3,036</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total</b>	<b>0</b>	<b>2,919</b>	<b>0</b>	<b>2,919</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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
<b>Total</b>	<b>0</b>	<b>3,158</b>	<b>0</b>	<b>3,158</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	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
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	3,284	0	3,284	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>3,284</b>	<b>0</b>	<b>3,284</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	<b>0</b>	<b>3,415</b>	<b>0</b>	<b>3,415</b>	<b>0.0</b>	<b>0</b>
	98.00%	98.00%				
	1.00%	1.00%				
	1.00%	1.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	3,552	0	3,552	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>3,552</b>	<b>0</b>	<b>3,552</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** 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
<b>Total</b>	<b>2,919</b>	<b>3,036</b>	<b>3,158</b>	<b>3,284</b>	<b>3,415</b>	<b>3,552</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,919</b>	<b>3,036</b>	<b>3,158</b>	<b>3,284</b>	<b>3,415</b>	<b>3,552</b>
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
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	2,981	1,890	3,052	3,349	2,894
NSE	0	0	0	0	0
<b>Total</b>	<b>2,981</b>	<b>1,890</b>	<b>3,052</b>	<b>3,349</b>	<b>2,894</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	2,981	1,890	3,052	3,349	2,894
NSE	0	0	0	0	0
<b>Total</b>	<b>2,981</b>	<b>1,890</b>	<b>3,052</b>	<b>3,349</b>	<b>2,894</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	513	212	197	99	0
NSE	0	0	0	0	0
<b>Total</b>	<b>513</b>	<b>212</b>	<b>197</b>	<b>99</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	3,494	2,102	3,249	3,448	2,894
NSE	0	0	0	0	0
<b>Total</b>	<b>3,494</b>	<b>2,102</b>	<b>3,249</b>	<b>3,448</b>	<b>2,894</b>
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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

**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

<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

*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)**

<b>Property Name</b>	<b>Cost Category</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>
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
<b>Grand Total</b>		<b>\$ 2,919</b>	<b>\$ 3,036</b>	<b>\$ 3,158</b>	<b>\$ 3,284</b>	<b>\$ 3,415</b>	<b>\$ 3,552</b>

**Beginning of Workpaper**  
**2100-4106.000 - CP EAST CAMS MAINTENANCE**

**Area:** OPERATIONS SUPPORT  
**Witness:** Todd J. Cahill  
**Category:** J. Common Area Maintenance  
**Category-Sub:** 1. Common Area Maintenance  
**Cost Center:** 2100-4106.000 - CP EAST CAMS MAINTENANCE  
**Unit Measure:**

---

**Activity Description:**

**Forecast Explanations:**

*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:** 2100-4106.000 - CP EAST CAMS MAINTENANCE  
**Unit Measure:**

**Summary of Results:**

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0	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:** 2100-4106.000 - CP EAST CAMS MAINTENANCE  
**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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
Retained	93.00%	93.00%				
SEU	7.00%	7.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2028 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
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** J. Common Area Maintenance  
**Category-Sub:** 1. Common Area Maintenance  
**Cost Center:** 2100-4106.000 - CP EAST CAMS MAINTENANCE  
**Unit Measure:**

**2029 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
	93.00%	93.00%				
	7.00%	7.00%				
	0.00%	0.00%				
	0.00%	0.00%				

**2031 Adjusted-Forecast**

	Labor	Non-Labor	NSE	Total	FTE	Units
<b>Directly Retained</b>	0	0	0	0	0.0	0
<b>Directly Allocated</b>	0	0	0	0	0.0	0
<b>Subj. To % Alloc.</b>	0	0	0	0	0.0	0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>% Allocation</b>						
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:** J. Common Area Maintenance  
**Category-Sub:** 1. Common Area Maintenance  
**Cost Center:** 2100-4106.000 - CP EAST CAMS MAINTENANCE  
**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:** J. Common Area Maintenance  
**Category-Sub:** 1. Common Area Maintenance  
**Cost Center:** 2100-4106.000 - CP EAST CAMS MAINTENANCE  
**Unit Measure:**

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	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
<b>Total</b>																		
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:** 2100-4106.000 - CP EAST CAMS MAINTENANCE  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Vacation &amp; Sick (Nominal \$)</b>					
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:** 2100-4106.000 - CP EAST CAMS MAINTENANCE  
**Unit Measure:**

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

\* 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:** 2100-4106.000 - CP EAST CAMS MAINTENANCE  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	0	0	0	0	0	

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2028 GRC - APPLICATION  
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	SUPPLY SUPPLY CHAIN SUSTAINABILITY & RISK MGMT
2100-4046	000	ELEC MAJOR PROJECTS & ADV CLEAN TECH

San Diego Gas & Electric Company  
2028 GRC - APPLICATION  
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>
2100-4137	000	TRIBAL RELATIONS
2100-4214	000	COMPL & MATL FORECAST