

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-17-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF HOLLIE K. BIERMAN
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

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Overall Summary For Exhibit No. SDGE-17-WP

Area:	SUSTAINABILITY & ENVIRONMENTAL
Witness:	Hollie K. Bierman

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	11,155	13,137	13,663	14,272	13,976	14,326	14,713
Shared Services	0	0	0	0	0	0	0
Total	11,155	13,137	13,663	14,272	13,976	14,326	14,713

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL

Witness: Hollie K. Bierman

Summary of Non-Shared Services Workpapers:

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Placeholder	11,155	13,137	13,663	14,272	13,976	14,326	14,713
Total	11,155	13,137	13,663	14,272	13,976	14,326	14,713

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Workpaper: VARIOUS

Summary for Category: A. Placeholder

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	6,053	6,860	6,994	6,994	6,994	6,994	6,994
Non-Labor	5,102	6,277	6,669	7,278	6,982	7,332	7,719
NSE	0	0	0	0	0	0	0
Total	11,155	13,137	13,663	14,272	13,976	14,326	14,713
FTE	44.3	48.8	50.4	50.0	50.0	50.0	50.0

Workpapers belonging to this Category:

1EV000.000 Environmental Services

Labor	4,605	4,785	4,782	4,782	4,782	4,782	4,782
Non-Labor	2,572	2,833	2,968	3,293	2,781	2,781	2,781
NSE	0	0	0	0	0	0	0
Total	7,177	7,618	7,750	8,075	7,563	7,563	7,563
FTE	35.2	36.6	37.0	36.6	36.6	36.6	36.6

Unit Measure:

Units	0	0	0	0	0	0	0
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1EV001.000 Advanced Clean Technology

Labor	1,233	1,652	1,790	1,790	1,790	1,790	1,790
Non-Labor	328	510	510	510	510	510	510
NSE	0	0	0	0	0	0	0
Total	1,561	2,162	2,300	2,300	2,300	2,300	2,300
FTE	7.2	9.3	10.5	10.5	10.5	10.5	10.5

Unit Measure:

Units	0	0	0	0	0	0	0
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Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
1EV002.000 Sustainability							
Labor	215	423	422	422	422	422	422
Non-Labor	11	111	111	111	11	11	11
NSE	0	0	0	0	0	0	0
Total	226	534	533	533	433	433	433
FTE	1.9	2.9	2.9	2.9	2.9	2.9	2.9
Unit Measure:							
Units	0	0	0	0	0	0	0
1EV003.001 RNERBA-PCB Phase Out							
Labor	0	0	0	0	0	0	0
Non-Labor	0	400	400	400	400	400	400
NSE	0	0	0	0	0	0	0
Total	0	400	400	400	400	400	400
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
1EV003.002 RNERBA-AB32 Fees-Electric							
Labor	0	0	0	0	0	0	0
Non-Labor	575	621	670	723	781	843	909
NSE	0	0	0	0	0	0	0
Total	575	621	670	723	781	843	909
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Workpaper: VARIOUS

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
1EV004.002 RNERBA-AB32 Fees-Gas							
Labor	0	0	0	0	0	0	0
Non-Labor	1,616	1,802	2,010	2,241	2,499	2,787	3,108
NSE	0	0	0	0	0	0	0
Total	1,616	1,802	2,010	2,241	2,499	2,787	3,108
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure:							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
1EV000.000 - Environmental Services

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Activity Description:

The Environmental Services department includes subject matter experts in air and water quality, biological resources, cultural resources, land planning, field operations, hazardous materials and environmental lab operations. The department supports ongoing environmental compliance, including obtaining environmental permits and approvals, developing environmental plans, hazardous waste operations, lab testing and conducting specialized environmental inspections, assessments and training. The department also screens proposed facility, field and real property projects and transactions that have the potential for environmental impacts. The environmental screening involves a thorough review and analysis of potential environmental impacts, permits and compliance requirements for all environmental disciplines as appropriate for the project scope. The department also assumes the responsibility for the development and management of environmental training and compliance procedures.

Forecast Explanations:

Labor - Base YR Rec

The base year forecast methodology was utilized to best represent the financial structure of the organization, while accounting for the incremental mandatory and compliance driven programs supported by the department moving forward. Historical averaging or trending of costs would not accurately reflect the future needs for the department given the evolving and expanding nature of the activities supported by the department. In summary, a base year forecast method is used because the most recent year of recorded costs is the most representative of the current departmental activity and structure. This method, which was used in SDG&E's TY 2019 and TY 2024 GRCs, is again the most appropriate in this GRC.

Non-Labor - Base YR Rec

The base year forecast methodology was utilized to best represent the financial structure of the organization, while accounting for the incremental mandatory and compliance driven programs supported by the department moving forward. Historical averaging or trending of costs would not accurately reflect the future needs for the department given the evolving and expanding nature of the activities supported by the

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

department. In summary, a base year forecast method is used because the most recent year of recorded costs is the most representative of the current departmental activity and structure. This method, which was used in SDG&E's TY 2019 and TY 2024 GRCs, is again the most appropriate in this GRC.

NSE - Base YR Rec

There were no non standard escalation costs for this workpaper group.

Units - Base YR Rec

N/A

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	4,296	4,394	4,363	4,698	4,605	4,785	4,782	4,782	4,782	4,782	4,782
Non-Labor	2,570	2,287	2,639	2,443	2,572	2,833	2,968	3,293	2,781	2,781	2,781
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	6,866	6,681	7,002	7,141	7,177	7,618	7,750	8,075	7,563	7,563	7,563
FTE	33.1	33.7	33.9	35.7	35.2	36.6	37.0	36.6	36.6	36.6	36.6
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental 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	4,605	4,605	4,605	4,605	4,605	4,605	180	177	177	177	177	177	4,785	4,782	4,782	4,782	4,782	4,782
NLbr	2,572	2,572	2,572	2,572	2,572	2,572	261	396	721	209	209	209	2,833	2,968	3,293	2,781	2,781	2,781
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	7,177	7,177	7,177	7,177	7,177	7,177	441	573	898	386	386	386	7,618	7,750	8,075	7,563	7,563	7,563
FTE	35.2	35.2	35.2	35.2	35.2	35.2	1.4	1.8	1.4	1.4	1.4	1.4	36.6	37.0	36.6	36.6	36.6	36.6
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	60	0	0	60	0.4	0	1-Sided Adj
Explanation:	Addition of one Team Lead position in the environmental permitting and project management section . Labor allocation 60% capital / 40% O&M.						
2026	60	0	0	60	0.4	0	1-Sided Adj
Explanation:	Addition of one Team Lead position in the Post Construction section. Labor allocation 60% refundable / 40% O&M.						
2026	0	25	0	25	0.0	0	1-Sided Adj
Explanation:	Funds requested for consulting expenses for the Director of Environmental Services to support departmental initiatives such as benchmarking studies and professional development.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	110	0	0	110	1.0	0	1-Sided Adj
Explanation:	Requesting funding to add one Facility Environmental Specialist to support facility inspections and self assessments.						
2026	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Addition of one Chemist to support the environmental lab operations and compliance functions.						
2026	0	82	0	82	0.0	0	1-Sided Adj
Explanation:	Funds requested to pay for the first installment of the mandatory permit renewal for the treatment storage and disposal facility within the hazardous materials operations department.						
2026	0	30	0	30	0.0	0	1-Sided Adj
Explanation:	Requesting funds to support site mitigation expenses for environmental remediation compliance activities.						
2026	198	0	0	198	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026	0	10	0	10	0.0	0	1-Sided Adj
Explanation:	Funds requested to support implementation of the Nelac Institute (TNI) standards to ensure the quality of analytical testing standards within the environmental lab.						
2026	-383	-8	0	-391	-1.5	0	1-Sided Adj
Explanation:	Reduction of labor and non labor costs due to the elimination of the Vice President of Environmental Services and one administrative associate.						
2026	0	27	0	27	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Funds requested to support metals testing within the environmental lab to maintain compliance with lab standards and support operations.						
2026	15	0	0	15	0.1	0	1-Sided Adj
Explanation:	Funds requested to add one Senior Water Quality Specialist position to support environmental water quality compliance . Labor allocation 10% O&M / 90% Capital.						
2026	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Funds requested to pay for the vault dewatering permit required under the Clean Water Act.(Deferred work from TY2024 GRC)						
2026	0	75	0	75	0.0	0	1-Sided Adj
Explanation:	Funds requested to support enhancement program O&M project restoration efforts that were deferred from the TY2024 GRC.						
2026 Total	180	261	0	441	1.4	0	
2027	60	0	0	60	0.4	0	1-Sided Adj
Explanation:	Addition of one Team Lead position in the environmental permitting and project management section . Labor allocation 60% capital / 40% O&M.						
2027	0	25	0	25	0.0	0	1-Sided Adj
Explanation:	Funds requested for consulting expenses for the Director of Environmental Services to support departmental initiatives such as benchmarking studies and professional development.						
2027	110	0	0	110	1.0	0	1-Sided Adj
Explanation:	Requesting funding to add one Facility Environmental Specialist to support facility inspections and self assessments.						
2027	120	0	0	120	1.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Addition of one Chemist to support the environmental lab operations and compliance functions.						
2027	0	30	0	30	0.0	0	1-Sided Adj
Explanation:	Requesting funds to support site mitigation expenses for environmental remediation compliance activities.						
2027	0	10	0	10	0.0	0	1-Sided Adj
Explanation:	Funds requested to support implementation of the Nelac Institute (TNI) standards to ensure the quality of analytical testing standards within the environmental lab.						
2027	-383	-8	0	-391	-1.5	0	1-Sided Adj
Explanation:	Reduction of labor and non labor costs due to the elimination of the Vice President of Environmental Services and one administrative associate.						
2027	0	27	0	27	0.0	0	1-Sided Adj
Explanation:	Funds requested to support metals testing within the environmental lab to maintain compliance with lab standards and support operations.						
2027	195	0	0	195	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027	0	122	0	122	0.0	0	1-Sided Adj
Explanation:	Funds requested to pay for the second installment of the mandatory permit renewal for the treatment storage and disposal facility within the hazardous materials operations department.						
2027	0	35	0	35	0.0	0	1-Sided Adj
Explanation:	Funds requested for a rolloff bin to maintain compliance with hazardous material operations standards.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	0	30	0	30	0.0	0	1-Sided Adj
Explanation:	Funds requested for the department of toxic substances control (DTSC) health assessment.						
2027	15	0	0	15	0.5	0	1-Sided Adj
Explanation:	Funds requested to add one Senior Water Quality Specialist position to support environmental water quality compliance . Labor allocation 10% O&M / 90% Capital.						
2027	0	75	0	75	0.0	0	1-Sided Adj
Explanation:	Funds requested to support enhancement program O&M project restoration efforts that were deferred from the TY2024 GRC.						
2027	60	0	0	60	0.4	0	1-Sided Adj
Explanation:	Addition of one Team Lead position in the Post Construction section. Labor allocation 60% refundable / 40% O&M.						
2027	0	10	0	10	0.0	0	1-Sided Adj
Explanation:	Funds requested to support greenhouse gas (GHG) reporting and Scope 3 Verification (Deferred Work from TY2024 GRC)						
2027	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Funds requested to pay for the vault dewatering permit required under the Clean Water Act.(Deferred work from TY2024 GRC)						
2027	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Funds requested to pay for the municipal separate stormwater permit to comply with stormwater regulations.						
2027 Total	177	396	0	573	1.8	0	
2028	-383	-8	0	-391	-1.5	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Reduction of labor and non labor costs due to the elimination of the Vice President of Environmental Services and one administrative associate.						
2028	0	25	0	25	0.0	0	1-Sided Adj
Explanation:	Funds requested for consulting expenses for the Director of Environmental Services to support departmental initiatives such as benchmarking studies and professional development.						
2028	110	0	0	110	1.0	0	1-Sided Adj
Explanation:	Requesting funding to add one Facility Environmental Specialist to support facility inspections and self assessments.						
2028	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Addition of one Chemist to support the environmental lab operations and compliance functions.						
2028	0	30	0	30	0.0	0	1-Sided Adj
Explanation:	Requesting funds to support site mitigation expenses for environmental remediation compliance activities.						
2028	0	10	0	10	0.0	0	1-Sided Adj
Explanation:	Funds requested to support implementation of the Nelac Institute (TNI) standards to ensure the quality of analytical testing standards within the environmental lab.						
2028	195	0	0	195	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028	0	27	0	27	0.0	0	1-Sided Adj
Explanation:	Funds requested to support metals testing within the environmental lab to maintain compliance with lab standards and support operations.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	0	55	0	55	0.0	0	1-Sided Adj
Explanation:	Funds requested to replace the oil water separator within the hazardous material operations department to maintain compliance with hazardous material disposal regulations.						
2028	0	122	0	122	0.0	0	1-Sided Adj
Explanation:	Funds requested to pay for the third installment of the mandatory permit renewal for the treatment storage and disposal facility within the hazardous materials operations department.						
2028	15	0	0	15	0.1	0	1-Sided Adj
Explanation:	Funds requested to add one Senior Water Quality Specialist position to support environmental water quality compliance . Labor allocation 10% O&M / 90% Capital.						
2028	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Funds requested to purchase natural resource wildlife detection camera and acoustic monitoring equipment to support environmental program compliance efforts.						
2028	0	75	0	75	0.0	0	1-Sided Adj
Explanation:	Funds request to support enhancement program O&M project restoration efforts that were deferred from the TY2024 GRC.						
2028	0	250	0	250	0.0	0	1-Sided Adj
Explanation:	Funds requested to support the Bureau of Land Management (BLM) O&M implementation plan implementation. Deferred work from TY2024 GRC.						
2028	60	0	0	60	0.4	0	1-Sided Adj
Explanation:	Addition of one Team Lead position in the environmental permitting and project management section . Labor allocation 60% capital / 40% O&M.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	60	0	0	60	0.4	0	1-Sided Adj
Explanation:	Addition of one Team Lead in the Post Construction section. Labor allocation 60% refundable / 40% O&M.						
2028	0	35	0	35	0.0	0	1-Sided Adj
Explanation:	Funds requested for a rolloff bin to maintain compliance with collection and transportation of hazardous materials.						
2028	0	10	0	10	0.0	0	1-Sided Adj
Explanation:	Funds requested to support greenhouse gas (GHG) reporting and Scope 3 Verification (Deferred Work from TY2024 GRC)						
2028	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Funds requested to pay for the vault dewatering permit required under the Clean Water Act.(Deferred work from TY2024 GRC)						
2028	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Funds requested to pay for the municipal separate stormwater permit to comply with stormwater regulations.						
2028	0	30	0	30	0.0	0	1-Sided Adj
Explanation:	Funds requested for the department of toxic substances control (DTSC) health assessment.						
2028 Total	177	721	0	898	1.4	0	
2029	-383	-8	0	-391	-1.5	0	1-Sided Adj
Explanation:	Reduction of labor and non labor costs due to the elimination of the Vice President of Environmental Services and one administrative associate.						
2029	0	25	0	25	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Funds requested for consulting expenses for the Director of Environmental Services to support departmental initiatives such as benchmarking studies and professional development.						
2029	110	0	0	110	1.0	0	1-Sided Adj
Explanation:	Requesting funding to add one Facility Environmental Specialist to support facility inspections and self assessments.						
2029	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Addition of one Chemist to support the environmental lab operations and compliance functions.						
2029	0	30	0	30	0.0	0	1-Sided Adj
Explanation:	Requesting funds to support site mitigation expenses for environmental remediation compliance activities.						
2029	0	10	0	10	0.0	0	1-Sided Adj
Explanation:	Funds requested to support implementation of the Nelac Institute (TNI) standards to ensure the quality of analytical testing standards within the environmental lab.						
2029	195	0	0	195	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029	0	27	0	27	0.0	0	1-Sided Adj
Explanation:	Funds requested to support metals testing within the environmental lab to maintain compliance with lab standards and support operations.						
2029	15	0	0	15	0.1	0	1-Sided Adj
Explanation:	Funds requested to add one Senior Water Quality Specialist position to support environmental water quality compliance . Labor allocation 10% O&M / 90% Capital.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	0	75	0	75	0.0	0	1-Sided Adj
Explanation:	Funds request to support enhancement program O&M project restoration efforts that were deferred from the TY2024 GRC.						
2029	60	0	0	60	0.4	0	1-Sided Adj
Explanation:	Addition of one Team Lead position in the environmental permitting and project management section . Labor allocation 60% capital / 40% O&M.						
2029	60	0	0	60	0.4	0	1-Sided Adj
Explanation:	Addition of one Team Lead in the Post Construction section. Labor allocation 60% refundable / 40% O&M.						
2029	0	10	0	10	0.0	0	1-Sided Adj
Explanation:	Funds requested to support greenhouse gas (GHG) reporting and Scope 3 Verification (Deferred Work from TY2024 GRC)						
2029	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Funds requested to pay for the vault dewatering permit required under the Clean Water Act.(Deferred work from TY2024 GRC)						
2029	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Funds requested to pay for the municipal separate stormwater permit to comply with stormwater regulations.						
2029 Total	177	209	0	386	1.4	0	
2030	-383	-8	0	-391	-1.5	0	1-Sided Adj
Explanation:	Reduction of labor and non labor costs due to the elimination of the Vice President of Environmental Services and one administrative associate.						
2030	0	25	0	25	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Funds requested for consulting expenses for the Director of Environmental Services to support departmental initiatives such as benchmarking studies and professional development.						
2030	110	0	0	110	1.0	0	1-Sided Adj
Explanation:	Requesting funding to add one Facility Environmental Specialist to support facility inspections and self assessments.						
2030	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Addition of one Chemist to support the environmental lab operations and compliance functions.						
2030	0	30	0	30	0.0	0	1-Sided Adj
Explanation:	Requesting funds to support site mitigation expenses for environmental remediation compliance activities.						
2030	0	10	0	10	0.0	0	1-Sided Adj
Explanation:	Funds requested to support implementation of the Nelac Institute (TNI) standards to ensure the quality of analytical testing standards within the environmental lab.						
2030	195	0	0	195	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030	0	27	0	27	0.0	0	1-Sided Adj
Explanation:	Funds requested to support metals testing within the environmental lab to maintain compliance with lab standards and support operations.						
2030	15	0	0	15	0.1	0	1-Sided Adj
Explanation:	Funds requested to add one Senior Water Quality Specialist position to support environmental water quality compliance . Labor allocation 10% O&M / 90% Capital.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	0	75	0	75	0.0	0	1-Sided Adj
Explanation:	Funds request to support enhancement program O&M project restoration efforts that were deferred from the TY2024 GRC.						
2030	60	0	0	60	0.4	0	1-Sided Adj
Explanation:	Addition of one Team Lead position in the environmental permitting and project management section . Labor allocation 60% capital / 40% O&M.						
2030	60	0	0	60	0.4	0	1-Sided Adj
Explanation:	Addition of one Team Lead in the Post Construction section. Labor allocation 60% refundable / 40% O&M.						
2030	0	10	0	10	0.0	0	1-Sided Adj
Explanation:	Funds requested to support greenhouse gas (GHG) reporting and Scope 3 Verification (Deferred Work from TY2024 GRC)						
2030	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Funds requested to pay for the vault dewatering permit required under the Clean Water Act.(Deferred work from TY2024 GRC)						
2030	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Funds requested to pay for the municipal separate stormwater permit to comply with stormwater regulations.						
2030 Total	177	209	0	386	1.4	0	
2031	-383	-8	0	-391	-1.5	0	1-Sided Adj
Explanation:	Reduction of labor and non labor costs due to the elimination of the Vice President of Environmental Services and one administrative associate.						
2031	0	25	0	25	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Funds requested for consulting expenses for the Director of Environmental Services to support departmental initiatives such as benchmarking studies and professional development.						
2031	110	0	0	110	1.0	0	1-Sided Adj
Explanation:	Requesting funding to add one Facility Environmental Specialist to support facility inspections and self assessments.						
2031	120	0	0	120	1.0	0	1-Sided Adj
Explanation:	Addition of one Chemist to support the environmental lab operations and compliance functions.						
2031	0	30	0	30	0.0	0	1-Sided Adj
Explanation:	Requesting funds to support site mitigation expenses for environmental remediation compliance activities.						
2031	0	10	0	10	0.0	0	1-Sided Adj
Explanation:	Funds requested to support implementation of the Nelac Institute (TNI) standards to ensure the quality of analytical testing standards within the environmental lab.						
2031	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Funds requested to pay for the vault dewatering permit required under the Clean Water Act.(Deferred work from TY2024 GRC)						
2031	0	27	0	27	0.0	0	1-Sided Adj
Explanation:	Funds requested to support metals testing within the environmental lab to maintain compliance with lab standards and support operations.						
2031	195	0	0	195	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	15	0	0	15	0.1	0	1-Sided Adj
Explanation:	Funds requested to add one Senior Water Quality Specialist position to support environmental water quality compliance . Labor allocation 10% O&M / 90% Capital.						
2031	0	75	0	75	0.0	0	1-Sided Adj
Explanation:	Funds request to support enhancement program O&M project restoration efforts that were deferred from the TY2024 GRC.						
2031	60	0	0	60	0.4	0	1-Sided Adj
Explanation:	Addition of one Team Lead position in the environmental permitting and project management section . Labor allocation 60% capital / 40% O&M.						
2031	60	0	0	60	0.4	0	1-Sided Adj
Explanation:	Addition of one Team Lead in the Post Construction section. Labor allocation 60% refundable / 40% O&M.						
2031	0	10	0	10	0.0	0	1-Sided Adj
Explanation:	Funds requested to support greenhouse gas (GHG) reporting and Scope 3 Verification (Deferred Work from TY2024 GRC)						
2031	0	20	0	20	0.0	0	1-Sided Adj
Explanation:	Funds requested to pay for the municipal separate stormwater permit to comply with stormwater regulations.						
2031 Total	177	209	0	386	1.4	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	3,186	3,412	3,647	3,987	4,029
Non-Labor	2,066	2,082	2,557	2,372	2,600
NSE	0	0	0	0	0
Total	5,252	5,494	6,204	6,360	6,630
FTE	28.3	29.0	29.7	31.0	30.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-89	0	-12
Non-Labor	2	5	-44	0	-28
NSE	0	0	0	0	0
Total	2	5	-133	0	-40
FTE	0.0	0.0	-0.5	0.0	-0.7
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	3,186	3,412	3,558	3,987	4,017
Non-Labor	2,068	2,087	2,513	2,372	2,572
NSE	0	0	0	0	0
Total	5,254	5,499	6,071	6,360	6,589
FTE	28.3	28.9	29.2	31.0	30.1
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	480	497	494	541	588

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

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental 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
Total	480	497	494	541	588
FTE	4.8	4.8	4.7	4.7	5.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	630	486	311	169	0
Non-Labor	503	200	125	71	0
NSE	0	0	0	0	0
Total	1,132	685	436	240	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	4,296	4,394	4,363	4,698	4,605
Non-Labor	2,570	2,287	2,639	2,443	2,572
NSE	0	0	0	0	0
Total	6,866	6,681	7,002	7,141	7,177
FTE	33.1	33.7	33.9	35.7	35.2
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	0	0	-89	0	-12	
Non-Labor	2	5	-44	0	-28	
NSE	0	0	0	0	0	
Total	2	5	-133	0	-40	
FTE	0.0	0.0	-0.5	0.0	-0.7	
Units	0	0	0	0	0	

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 2100-3022.012
2021 Total	0	2	0	0.0	0	
2022	0	2	0	0.0	0	1-Sided Adj
2022 Total	0	3	0	0.0	0	
2022	0	3	0	0.0	0	CCTR Transf From 2100-3022.012

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transferring balanced O&M from NERBA to unbalanced base business O&M.						
2022 Total	0	5	0	0.0	0	
2023	-89	-49	0	-0.5	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	0	3	0	0.0	0	CCTR Transf From 2100-3022.012
Explanation: Transferring balanced O&M from NERBA to unbalanced base business O&M.						
2023	0	2	0	0.0	0	1-Sided Adj
Explanation: Adding Non-Executive Officer costs that were incorrectly charged to SB901.						
2023 Total	-89	-44	0	-0.5	0	
2024 Total	0	0	0	0.0	0	
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.568
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.568

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	3	0	0.0	0	CCTR Transf From 2100-3022.012
Explanation: Transferring balanced O&M from NERBA to unbalanced base business O&M.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.507
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.507
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.510
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.510
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.518
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.520

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	0	0	0.0	0	CCTR Transf From 2100-0166.550
Explanation: Adjustment to move WMP O&M costs to align with where activity resides.						
2025	0	-23	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300.						
2025	-3	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300.						
2025	-4	-2	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300.						
2025	-1	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses (7074262) charged in error to FERCs 580.500 and 880.300.						
2025	-1	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2025	0	-7	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV000.000 - Environmental Services
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999.						
2025	-1	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999.						
2025	-2	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999.						
2025	0	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2025 Total	-12	-28	0	-0.7	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
1EV001.000 - Advanced Clean Technology

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV001.000 - Advanced Clean Technology
Unit Measure:

Activity Description:

The Advanced Clean Technology (ACT) department is responsible for developing and deploying energy storage, microgrids, integration software, and other clean energy technologies. The ACT department supports the development and deployment of energy storage systems and microgrids throughout SDG&E's service territory. The ACT department also supports regulatory activities relating to DER integration, technology innovation, and microgrid deployments. Members of the department actively engage in and contribute to statewide activities on DER and clean energy technology adoption, and also facilitate internal activities on grid modernization-related investments. The expenses include labor costs for the department staff and non-labor costs for training and staff development

Forecast Explanations:

Labor - Base YR Rec

The base year forecast methodology was utilized to best represent the financial structure of the organization, while accounting for the anticipated activities necessary to execute on clean energy projects, support regulatory requirements, provide technical support for clean energy technologies to SDG&E and to its customers, and pursue external funding (i.e., state or federal). Historical averaging or trending of costs would not accurately reflect the future needs for the department given the transitioning nature of the activities supported by the department. In summary, a base year forecast method is used because the most recent year of recorded costs is the most representative of the current departmental activity and structure. This method, which was used in SDG&E's TY 2024, is again the most appropriate in this GRC.

Non-Labor - Base YR Rec

The base year forecast methodology was utilized to best represent the financial structure of the organization, while accounting for the anticipated activities necessary to execute on clean energy projects, support regulatory requirements, provide technical support for clean energy technologies to SDG&E and to its customers, and pursue external funding (i.e., state or federal). Historical averaging or trending of costs would not accurately reflect the future needs for the department given the transitioning nature of the activities supported by the department. In summary, a base year forecast method is used because the most recent year of recorded costs is the most representative of the current departmental activity and structure. This method, which was used in SDG&E's TY 2024, is again the most appropriate in this GRC.

NSE - Base YR Rec

There were no non standard escalation costs for this workpaper group.

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV001.000 - Advanced Clean Technology
Unit Measure:

Units - Base YR Rec

N/A

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	1,304	1,241	1,368	1,392	1,233	1,652	1,790	1,790	1,790	1,790	1,790
Non-Labor	1,331	-91	1,096	550	328	510	510	510	510	510	510
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	2,635	1,151	2,464	1,942	1,561	2,162	2,300	2,300	2,300	2,300	2,300
FTE	7.0	7.0	7.2	7.5	7.2	9.3	10.5	10.5	10.5	10.5	10.5
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV001.000 - Advanced Clean Technology
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	1,233	1,233	1,233	1,233	1,233	1,233	419	557	557	557	557	557	1,652	1,790	1,790	1,790	1,790	1,790
NLbr	328	328	328	328	328	328	182	182	182	182	182	182	510	510	510	510	510	510
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,561	1,561	1,561	1,561	1,561	1,561	601	739	739	739	739	739	2,162	2,300	2,300	2,300	2,300	2,300
FTE	7.2	7.2	7.2	7.2	7.2	7.2	2.1	3.3	3.3	3.3	3.3	3.3	9.3	10.5	10.5	10.5	10.5	10.5
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	350	0	0	350	2.1	0	1-Sided Adj
Explanation:	Incremental FTEs to account for shift from capital projects to O&M (not new headcount). Portfolio and asset project management for on-going compliance responsibilities, maintain assets with emphasis on safety and reliability, and management of LTSAs. Due to position vacancy mid-2025, partial labor costs for non-executive officer supporting engineering development, regulatory policies, and operational needs of ACT's projects.						
2026	69	0	0	69	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026	0	182	0	182	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV001.000 - Advanced Clean Technology
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	While the Sustainable Communities Program has been closed to new enrollment, lease payments and operations and maintenance expenses associated with maintaining the assets are required as part of SDG&E's obligations under the leasing contractual agreements with the community members. No new lease extensions were made or are planned.						
2026 Total	419	182	0	601	2.1	0	
2027	484	0	0	484	3.3	0	1-Sided Adj
Explanation:	Incremental FTEs to account for shift from capital projects to O&M (not new headcount). Portfolio and asset project management for on-going compliance responsibilities, maintain assets with emphasis on safety and reliability, and management of LTSAs. Due to position vacancy mid-2025, partial labor costs for non-executive officer supporting engineering development, regulatory policies, and operational needs of ACT's projects.						
2027	73	0	0	73	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027	0	182	0	182	0.0	0	1-Sided Adj
Explanation:	While the Sustainable Communities Program has been closed to new enrollment, lease payments and operations and maintenance expenses associated with maintaining the assets are required as part of SDG&E's obligations under the leasing contractual agreements with the community members. No new lease extensions were made or are planned.						
2027 Total	557	182	0	739	3.3	0	
2028	484	0	0	484	3.3	0	1-Sided Adj
Explanation:	Incremental FTEs to account for shift from capital projects to O&M (not new headcount). Portfolio and asset project management for on-going compliance responsibilities, maintain assets with emphasis on safety and reliability, and management of LTSAs. Due to position vacancy mid-2025, partial labor costs for non-executive officer supporting engineering development, regulatory policies, and operational needs of ACT's projects.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV001.000 - Advanced Clean Technology
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	73	0	0	73	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028	0	182	0	182	0.0	0	1-Sided Adj
Explanation:	While the Sustainable Communities Program has been closed to new enrollment, lease payments and operations and maintenance expenses associated with maintaining the assets are required as part of SDG&E's obligations under the leasing contractual agreements with the community members. No new lease extensions were made or are planned.						
2028 Total	557	182	0	739	3.3	0	
2029	484	0	0	484	3.3	0	1-Sided Adj
Explanation:	Incremental FTEs to account for shift from capital projects to O&M (not new headcount). Portfolio and asset project management for on-going compliance responsibilities, maintain assets with emphasis on safety and reliability, and management of LTSAs. Due to position vacancy mid-2025, partial labor costs for non-executive officer supporting engineering development, regulatory policies, and operational needs of ACT's projects						
2029	73	0	0	73	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029	0	182	0	182	0.0	0	1-Sided Adj
Explanation:	While the Sustainable Communities Program has been closed to new enrollment, lease payments and operations and maintenance expenses associated with maintaining the assets are required as part of SDG&E's obligations under the leasing contractual agreements with the community members. No new lease extensions were made or are planned.						
2029 Total	557	182	0	739	3.3	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV001.000 - Advanced Clean Technology
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	73	0	0	73	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030	484	182	0	666	3.3	0	1-Sided Adj
Explanation:	While the Sustainable Communities Program has been closed to new enrollment, lease payments and operations and maintenance expenses associated with maintaining the assets are required as part of SDG&E's obligations under the leasing contractual agreements with the community members. No new lease extensions were made or are planned.						
2030 Total	557	182	0	739	3.3	0	
2031	484	0	0	484	3.3	0	1-Sided Adj
Explanation:	Incremental FTEs to account for shift from capital projects to O&M (not new headcount). Portfolio and asset project management for on-going compliance responsibilities, maintain assets with emphasis on safety and reliability, and management of LTSAs. Due to position vacancy mid-2025, partial labor costs for non-executive officer supporting engineering development, regulatory policies, and operational needs of ACT's projects						
2031	73	0	0	73	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031	0	182	0	182	0.0	0	1-Sided Adj
Explanation:	While the Sustainable Communities Program has been closed to new enrollment, lease payments and operations and maintenance expenses associated with maintaining the assets are required as part of SDG&E's obligations under the leasing contractual agreements with the community members. No new lease extensions were made or are planned.						
2031 Total	557	182	0	739	3.3	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV001.000 - Advanced Clean Technology
Unit Measure:

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	967	963	1,116	1,182	1,075
Non-Labor	1,071	-85	1,572	729	-346
NSE	0	0	0	0	0
Total	2,038	878	2,687	1,910	729
FTE	6.1	5.9	6.2	6.5	6.2
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	1	0	0	0
Non-Labor	0	2	-528	-194	674
NSE	0	0	0	0	0
Total	0	3	-528	-194	674
FTE	0.0	0.1	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	967	964	1,116	1,182	1,075
Non-Labor	1,071	-83	1,044	534	328
NSE	0	0	0	0	0
Total	2,038	881	2,159	1,716	1,404
FTE	6.0	6.0	6.2	6.5	6.2
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	146	140	155	160	157

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

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV001.000 - Advanced Clean Technology
Unit Measure:

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	146	140	155	160	157
FTE	1.0	1.0	1.0	1.0	1.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	191	137	98	50	0
Non-Labor	260	-8	52	16	0
NSE	0	0	0	0	0
Total	451	129	150	66	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,304	1,241	1,368	1,392	1,233
Non-Labor	1,331	-91	1,096	550	328
NSE	0	0	0	0	0
Total	2,635	1,151	2,464	1,942	1,561
FTE	7.0	7.0	7.2	7.5	7.2
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV001.000 - Advanced Clean Technology
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	0	0.958	0	0	0	
Non-Labor	0	2	-528	-194	674	
NSE	0	0	0	0	0	
Total	0	3	-528	-194	674	
FTE	0.0	0.1	0.0	0.0	0.0	
Units	0	0	0	0	0	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	0	0	0.0	0	
2022	1	2	0	0.1	0	1-Sided Adj
2022 Total	1	2	0	0.1	0	
2023	0	-450	0	0.0	0	1-Sided Adj

Explanation: Adding Non-Executive Officer costs that were incorrectly charged to SB901.

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV001.000 - Advanced Clean Technology
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: An O&M credit in 2025 was for the refund of CAISO deposits for interconnection requests made in 2023 that were subsequently cancelled. An adjustment is needed to move the credit to the coresponding year of the original expense.						
2023	0	-6	0	0.0	0	1-Sided Adj
Explanation: Westside 2b support costs were moved from O&M to capital once project was approved as an incrememntal project and put into service in June 2025. An adjustment is needed to move the credit to the coresponding year of the original expense.						
2023	0	2	0	0.0	0	1-Sided Adj
Explanation: Adding Non-Executive Officer costs that were incorrectly charged to SB901.						
2023	0	-73	0	0.0	0	1-Sided Adj
Explanation: An O&M credit in 2025 was for the partial refund of CAISO deposits for interconnection requests made in 2023. An adjustment is needed to move the credit to the corresponding year of the original expense.						
2023 Total	0	-528	0	0.0	0	
2024	0	-194	0	0.0	0	1-Sided Adj
Explanation: Westside 2b support costs were moved from O&M to capital once project was approved as an incrememntal project and put into service in June 2025. An adjustment is needed to move the credit to the coresponding year of the original expense.						
2024 Total	0	-194	0	0.0	0	
2025	0	450	0	0.0	0	1-Sided Adj
Explanation: An O&M credit in 2025 was for the refund of CAISO deposits for interconnection requests made in 2023 that were subsequently cancelled. An adjustment is needed to move the credit to the coresponding year of the original expense.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV001.000 - Advanced Clean Technology
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	201	0	0.0	0	1-Sided Adj
Explanation:	Westside 2b support costs were moved from O&M to capital once project was approved as an incremental project and put into service in June 2025. An adjustment is needed to move the credit to the corresponding year of the original expense.					
2025	0	73	0	0.0	0	1-Sided Adj
Explanation:	An O&M credit in 2025 was for the partial refund of CAISO deposits for interconnection requests made in 2023. An adjustment is needed to move the credit to the corresponding year (2023) of the original expense.					
2025	0	-50	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to reduce base year costs for fees related to AB 1167.					
2025 Total	0	674	0	0.0	0	

Note: Totals may include rounding differences.

**Beginning of Workpaper
1EV002.000 - Sustainability**

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV002.000 - Sustainability
Unit Measure:

Activity Description:

The Sustainability Department includes subject matter experts in sustainability reporting, greenhouse gas emissions accounting, data analytics and stakeholder engagement. The department supports regulatory and policy compliance, as well as business strategy and planning to help enable SDG&E to help meet local, state and federal climate objectives and policy mandates. As part of this work, the department tests and advances tools and methods to accurately account for and track progress on greenhouse gas emissions and internal and external climate goals.

Forecast Explanations:

Labor - Base YR Rec

The base year forecast methodology was utilized to best represent the financial structure of the organization, while accounting for the incremental mandatory and compliance driven programs supported by the department moving forward. Historical averaging or trending of costs would not accurately reflect the future needs for the department given the evolving and expanding nature of the activities supported by the department. In summary, a base year forecast method is used because the most recent year of recorded costs is the most representative of the current departmental activity and structure.

Non-Labor - Base YR Rec

The base year forecast methodology was utilized to best represent the financial structure of the organization, while accounting for the incremental mandatory and compliance driven programs supported by the department moving forward. Historical averaging or trending of costs would not accurately reflect the future needs for the department given the evolving and expanding nature of the activities supported by the department. In summary, a base year forecast method is used because the most recent year of recorded costs is the most representative of the current departmental activity and structure.

NSE - Base YR Rec

There were no non standard escalation costs for this workpaper group.

Units - Base YR Rec

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV002.000 - Sustainability
Unit Measure:

N/A

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	180	170	414	402	215	423	422	422	422	422	422
Non-Labor	45	8	76	107	11	111	111	111	11	11	11
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	225	178	490	509	227	534	533	533	433	433	433
FTE	2.7	2.6	3.9	3.6	1.9	2.9	2.9	2.9	2.9	2.9	2.9
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV002.000 - Sustainability
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	215	215	215	215	215	215	208	207	207	207	207	207	423	422	422	422	422	422
NLbr	11	11	11	11	11	11	100	100	100	0	0	0	111	111	111	11	11	11
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	226	226	226	226	226	226	308	307	307	207	207	207	534	533	533	433	433	433
FTE	1.9	1.9	1.9	1.9	1.9	1.9	1.0	1.0	1.0	1.0	1.0	1.0	2.9	2.9	2.9	2.9	2.9	2.9
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	190	0	0	190	1.0	0	1-Sided Adj
Explanation:	Adding data engineer to support data collection and validation process for GHG emissions compliance (SB 219), annual corporate sustainability report processing and managing business KPI tracking for sustainability/business strategy.						
2026	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	IT resources for platform integration support to continue building out Enablon as environmental management system of record for company and connect to Intellex/Sempra platforms to enable reporting efficiencies, support data integrity and ensure compliance.						
2026	18	0	0	18	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV002.000 - Sustainability
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026 Total	208	100	0	308	1.0	0	
2027	190	0	0	190	1.0	0	1-Sided Adj
Explanation:	Adding data engineer to support data collection and validation process for GHG emissions compliance (SB 219), annual corporate sustainability report processing and managing business KPI tracking for sustainability/business strategy.						
2027	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	IT resources for platform integration support to continue building out Enablon as environmental management system of record for company and connect to Intellex/Sempra platforms to enable reporting efficiencies, support data integrity and ensure compliance - Focus on Scope 1 + 2 GHG emissions for compliance with SB 219 reporting.						
2027	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	207	100	0	307	1.0	0	
2028	190	0	0	190	1.0	0	1-Sided Adj
Explanation:	Adding data engineer to support data collection and validation process for GHG emissions compliance (SB 219), annual corporate sustainability report processing and managing business KPI tracking for sustainability/business strategy.						
2028	0	100	0	100	0.0	0	1-Sided Adj
Explanation:	IT resources for platform integration support to continue building out Enablon as environmental management system of record for company and connect to Intellex/Sempra platforms to enable reporting efficiencies, support data integrity and ensure compliance - Focus on Scope 3 GHG emissions for compliance with SB 219 reporting.						
2028	17	0	0	17	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV002.000 - Sustainability
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	207	100	0	307	1.0	0	
2029	190	0	0	190	1.0	0	1-Sided Adj
Explanation:	Adding data engineer to support data collection and validation process for GHG emissions compliance (SB 219), annual corporate sustainability report processing and managing business KPI tracking for sustainability/business strategy.						
2029	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	207	0	0	207	1.0	0	
2030	190	0	0	190	1.0	0	1-Sided Adj
Explanation:	Adding data engineer to support data collection and validation process for GHG emissions compliance (SB 219), annual corporate sustainability report processing and managing business KPI tracking for sustainability/business strategy.						
2030	17	0	0	17	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	207	0	0	207	1.0	0	
2031	190	0	0	190	1.0	0	1-Sided Adj
Explanation:	Adding data engineer to support data collection and validation process for GHG emissions compliance (SB 219), annual corporate sustainability report processing and managing business KPI tracking for sustainability/business strategy.						

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV002.000 - Sustainability
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	17	0	0	17	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	207	0	0	207	1.0	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV002.000 - Sustainability
Unit Measure:

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	348	346	551	555	402
Non-Labor	36	7	73	104	11
NSE	0	0	0	0	0
Total	383	353	624	659	413
FTE	3.3	3.3	4.4	4.2	2.7
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-214	-214	-214	-214	-214
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	-214	-214	-214	-214	-214
FTE	-1.0	-1.0	-1.0	-1.0	-1.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	134	132	337	341	188
Non-Labor	36	7	73	104	11
NSE	0	0	0	0	0
Total	169	139	410	445	199
FTE	2.3	2.3	3.4	3.2	1.7
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	20	19	47	46	27

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV002.000 - Sustainability
Unit Measure:

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	20	19	47	46	27
FTE	0.4	0.3	0.5	0.4	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	26	19	30	14	0
Non-Labor	9	1	4	3	0
NSE	0	0	0	0	0
Total	35	19	33	18	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	180	170	414	402	215
Non-Labor	45	8	76	107	11
NSE	0	0	0	0	0
Total	225	178	490	509	227
FTE	2.7	2.6	3.9	3.6	1.9
Units	0	0	0	0	0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV002.000 - Sustainability
Unit Measure:

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	-214	-214	-214	-214	-214	
Non-Labor	0	0	0	0	0	
NSE	0	0	0	0	0	
Total	-214	-214	-214	-214	-214	
FTE	-1.0	-1.0	-1.0	-1.0	-1.0	
Units	0	0	0	0	0	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-214	0	0	-1.0	0	CCTR Transf To 2100-3910.000
2021 Total	-214	0	0	-1.0	0	
2022	-214	0	0	-1.0	0	CCTR Transf To 2100-3910.000

Explanation: Adjusting historical labor expenses to transfer one FTE from the Sustainability Programs & Strategy department to the Strategic Management department to align with departmental reorganization.

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV002.000 - Sustainability
Unit Measure:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022 Total	-214	0	0	-1.0	0	
2023	-214	0	0	-1.0	0	CCTR Transf To 2100-3910.000
Explanation:	Adjusting historical labor expenses to transfer one FTE from the Sustainability Programs & Strategy department to the Strategic Management department to align with departmental reorganization.					
2023 Total	-214	0	0	-1.0	0	
2024	-214	0	0	-1.0	0	CCTR Transf To 2100-3910.000
Explanation:	Adjusting historical labor expenses to transfer one FTE from the Sustainability Programs & Strategy department to the Strategic Management department to align with departmental reorganization.					
2024 Total	-214	0	0	-1.0	0	
2025	-214	0	0	-1.0	0	CCTR Transf To 2100-3910.000
Explanation:	Adjusting historical labor expenses to transfer one FTE from the Sustainability Programs & Strategy department to the Strategic Management department to align with departmental reorganization.					
2025 Total	-214	0	0	-1.0	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
1EV003.001 - RNERBA-PCB Phase Out

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV003.001 - RNERBA-PCB Phase Out
Unit Measure:

Activity Description:

Forecast Explanations:

Labor - Base YR Rec

Non-Labor - Base YR Rec

NSE - Base YR Rec

Units - Base YR Rec

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV003.001 - RNERBA-PCB Phase Out
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	400	400	400	400	400	400
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	400	400	400	400	400	400
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV003.001 - RNERBA-PCB Phase Out
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	400	400	400	400	400	400	400	400	400	400	400	400
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	400	400	400	400	400	400	400	400	400	400	400	400
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

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	400	0	400	0.0	0	1-Sided Adj
Explanation:	Requesting new funding in the NERBA for PCB testing & disposal related to coal tar pipe wrap on gas pipes and equipment.						
2026 Total	0	400	0	400	0.0	0	
2027	0	400	0	400	0.0	0	1-Sided Adj
Explanation:	Requesting new funding in the NERBA for PCB testing & disposal related to coal tar pipe wrap on gas pipes and equipment.						
2027 Total	0	400	0	400	0.0	0	
2028	0	400	0	400	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV003.001 - RNERBA-PCB Phase Out
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation:	Requesting new funding in the NERBA for PCB testing & disposal related to coal tar pipe wrap on gas pipes and equipment.						
2028 Total	0	400	0	400	0.0	0	
2029	0	400	0	400	0.0	0	1-Sided Adj
Explanation:	Requesting new funding in the NERBA for PCB testing & disposal related to coal tar pipe wrap on gas pipes and equipment.						
2029 Total	0	400	0	400	0.0	0	
2030	0	400	0	400	0.0	0	1-Sided Adj
Explanation:	Requesting new funding in the NERBA for PCB testing & disposal related to coal tar pipe wrap on gas pipes and equipment.						
2030 Total	0	400	0	400	0.0	0	
2031	0	400	0	400	0.0	0	1-Sided Adj
Explanation:	Requesting new funding in the NERBA for PCB testing & disposal related to coal tar pipe wrap on gas pipes and equipment.						
2031 Total	0	400	0	400	0.0	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV003.001 - RNERBA-PCB Phase Out
Unit Measure:

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

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

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV003.001 - RNERBA-PCB Phase Out
Unit Measure:

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

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

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV003.001 - RNERBA-PCB Phase Out
Unit Measure:

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
1EV003.002 - RNERBA-AB32 Fees-Electric

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV003.002 - RNERBA-AB32 Fees-Electric
Unit Measure:

Activity Description:

Forecast Explanations:

Labor - Base YR Rec

Non-Labor - Base YR Rec

NSE - Base YR Rec

Units - Base YR Rec

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV003.002 - RNERBA-AB32 Fees-Electric
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	389	559	576	672	575	621	670	723	781	843	909
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	389	559	576	672	575	621	670	723	781	843	909
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV003.002 - RNERBA-AB32 Fees-Electric
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	575	575	575	575	575	575	46	95	148	206	268	334	621	670	723	781	843	909
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	575	575	575	575	575	575	46	95	148	206	268	334	621	670	723	781	843	909
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

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	46	0	46	0.0	0	1-Sided Adj
Explanation:	Annual escalation of AB32 Fees using the five year average change in fees.						
2026 Total	0	46	0	46	0.0	0	
2027	0	95	0	95	0.0	0	1-Sided Adj
Explanation:	Annual escalation of AB32 Fees using the five year average change in fees.						
2027 Total	0	95	0	95	0.0	0	
2028	0	148	0	148	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV003.002 - RNERBA-AB32 Fees-Electric
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Annual escalation of AB32 Fees using the five year average change in fees.							
2028 Total	0	148	0	148	0.0	0	
2029	0	206	0	206	0.0	0	1-Sided Adj
Explanation: Annual escalation of AB32 Fees using the five year average change in fees.							
2029 Total	0	206	0	206	0.0	0	
2030	0	268	0	268	0.0	0	1-Sided Adj
Explanation: Annual escalation of AB32 Fees using the five year average change in fees.							
2030 Total	0	268	0	268	0.0	0	
2031	0	334	0	334	0.0	0	1-Sided Adj
Explanation: Annual escalation of AB32 Fees using the five year average change in fees.							
2031 Total	0	334	0	334	0.0	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV003.002 - RNERBA-AB32 Fees-Electric
Unit Measure:

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	313	510	549	652	575
NSE	0	0	0	0	0
Total	313	510	549	652	575
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	313	510	549	652	575
NSE	0	0	0	0	0
Total	313	510	549	652	575
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV003.002 - RNERBA-AB32 Fees-Electric
Unit Measure:

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	76	49	27	20	0
NSE	0	0	0	0	0
Total	76	49	27	20	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	389	559	576	672	575
NSE	0	0	0	0	0
Total	389	559	576	672	575
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV003.002 - RNERBA-AB32 Fees-Electric
Unit Measure:

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

Beginning of Workpaper
1EV004.002 - RNERBA-AB32 Fees-Gas

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV004.002 - RNERBA-AB32 Fees-Gas
Unit Measure:

Activity Description:

Forecast Explanations:

Labor - Base YR Rec

Non-Labor - Base YR Rec

NSE - Base YR Rec

Units - Base YR Rec

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV004.002 - RNERBA-AB32 Fees-Gas
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	1,194	1,285	1,604	1,409	1,616	1,802	2,010	2,241	2,499	2,787	3,108
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,194	1,285	1,604	1,409	1,616	1,802	2,010	2,241	2,499	2,787	3,108
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV004.002 - RNERBA-AB32 Fees-Gas
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	1,616	1,616	1,616	1,616	1,616	1,616	186	394	625	883	1,171	1,492	1,802	2,010	2,241	2,499	2,787	3,108
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,616	1,616	1,616	1,616	1,616	1,616	186	394	625	883	1,171	1,492	1,802	2,010	2,241	2,499	2,787	3,108
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

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	186	0	186	0.0	0	1-Sided Adj
Explanation:	Annual escalation of AB32 Fees using the five year average change in fees.						
2026 Total	0	186	0	186	0.0	0	
2027	0	394	0	394	0.0	0	1-Sided Adj
Explanation:	Annual escalation of AB32 Fees using the five year average change in fees.						
2027 Total	0	394	0	394	0.0	0	
2028	0	625	0	625	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV004.002 - RNERBA-AB32 Fees-Gas
Unit Measure:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Annual escalation of AB32 Fees using the five year average change in fees.							
2028 Total	0	625	0	625	0.0	0	
2029	0	883	0	883	0.0	0	1-Sided Adj
Explanation: Annual escalation of AB32 Fees using the five year average change in fees.							
2029 Total	0	883	0	883	0.0	0	
2030	0	1,171	0	1,171	0.0	0	1-Sided Adj
Explanation: Annual escalation of AB32 Fees using the five year average change in fees.							
2030 Total	0	1,171	0	1,171	0.0	0	
2031	0	1,492	0	1,492	0.0	0	1-Sided Adj
Explanation: Annual escalation of AB32 Fees using the five year average change in fees.							
2031 Total	0	1,492	0	1,492	0.0	0	

Note: Totals may include rounding differences.

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV004.002 - RNERBA-AB32 Fees-Gas
Unit Measure:

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	961	1,173	1,528	1,368	1,616
NSE	0	0	0	0	0
Total	961	1,173	1,528	1,368	1,616
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	961	1,173	1,528	1,368	1,616
NSE	0	0	0	0	0
Total	961	1,173	1,528	1,368	1,616
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV004.002 - RNERBA-AB32 Fees-Gas
Unit Measure:

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	234	112	76	41	0
NSE	0	0	0	0	0
Total	234	112	76	41	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	1,194	1,285	1,604	1,409	1,616
NSE	0	0	0	0	0
Total	1,194	1,285	1,604	1,409	1,616
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: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman
Category: A. Placeholder
Category-Sub: 1. Placeholder
Workpaper: 1EV004.002 - RNERBA-AB32 Fees-Gas
Unit Measure:

Summary of Adjustments to Recorded:

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

Year	Labor	NLbr	NSE	FTE	Units	Adj Type

Note: Totals may include rounding differences.

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

Area: SUSTAINABILITY & ENVIRONMENTAL
Witness: Hollie K. Bierman

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2100-0190	000	HAZARDOUS WASTE OPERATIONS
2100-0240	000	VP LAND & ENVIRONMENTAL SERVICES
2100-0298	000	SAN ONOFRE UNIT 1
2100-0300	000	SAN ONOFRE COMMON FACILITIES
2100-0302	000	SAN ONOFRE UNIT 2&3 C&O
2100-0303	000	SONGS INSURANCE COVERAGE
2100-0305	000	NUCLEAR FUEL
2100-0398	000	HAZARDOUS MATERIAL - SDGE
2100-0632	000	ENVIRONMENTAL LAB OPERATIONS
2100-3022	000	SDGE ENVIRONMENTAL PROGRAMS
2100-3035	000	SITE ASSESSMENT & MITIGATION
2100-3282	000	SUSTAINABILITY PROGRAMS & STRATEGY
2100-3416	000	SONGS
2100-3589	000	ENVIRONMENTAL SERVICES DIRECTOR - SDGE
2100-3651	000	TECH INNOV & DEVELOP
2100-3685	000	FACILITY ENVTL OPERATIONS
2100-3704	000	SUSTAINABLE COMMUNITIES
2100-3851	000	SUNRISE ENVIRONMENTAL
2100-3858	000	ENVIRONMENTAL CAPITAL PROGRAMS
2100-3893	000	ADVANCED CLEAN TECHNOLOGY
2100-3967	000	ENVIRONMENTAL PLANNING
2100-3968	000	ENVIRONMENTAL AIR QUALITY GHG
2100-3969	000	ENVIRONMENTAL WATER RESOURCES
2100-3970	000	ENVIRONMENTAL NATURAL RESOURCES
2100-3971	000	ENVIRONMENTAL CULTURAL RESOURCES
2100-3984	000	VP CLEAN TRS SUS ENVIR
2100-3987	000	ENV ENHANCEMENT PROGRAM
2100-4138	000	ENVTL BUSINESS SUPPORT