

**Southern California Gas Company and
San Diego Gas & Electric
2027 CAP**

**Chapter 8a Workpapers to the
Prepared Direct Testimony of Frank Seres
and Marjorie Schmidt-Pines**

**Embedded Costs Model
(SDG&E)**

(Redlined dated June 9, 2026)

Tab	Description
FERC Accounts and Exclusions	This tab subtracts all base margin exclusions from FERC Accounts.
Cost Allocations Dist O&M	This tab calculates allocation methods used to allocation distribution O&M costs.
Cost Allocation Dist A&G	This tab calculates the breakdown between Customer-related and Distribution costs for the A&G FERC Account and Plant Factor allocation method. Shows High Pressure and Medium Pressure Footage.
LT & BBT	This tab uses Local & Backbone Transmission Pipeline NBV, Dep. Expense, Footage, and Percent BB to LT Split to calculate the O&M Percent Backbone Split and Backbone to Local Percent Depreciation allocation.
Rate Base	This tab shows the SoCalGas Calculation of Weighted Average Rate Base (WARB).
NBV	This tab shows the FERC accounts for Storage, Transmission, and Distribution Plant in service investment and Net Book Value & Depreciation.
Rate Base & Financial Metrics	This tab contains various inputs and calculations.
Embedded Costs	This tab allocates the embedded costs to each function using the respective allocation method.
Embedded Cost Summary	This tab is a summary of all embedded costs broken down by function.
Return	This tab calculates Return, Income Taxes, Ad Valorem taxes and Capital-Related Taxes by Function.
Testimony Tables	This tab contains tables shown in testimony.
Customer Cost Allocators	This tab calculates the allocation method that will be used to allocate the Customer Costs in the Rate Design model.
Allocation Methods	This tab lists all allocation methods.
Allocation Factors	This tab shows the calculation for all allocation methods.

Total	FERC 2024	Exclusions	Total
850 Tran Op-Supervision & Engineering	5,196,506	2,042,676	3,153,830
851 Tran Op-System Control & Load Dispatching	1,117,713	-	1,117,713
852 Tran Op-Communication System Expenses	0	-	0
853 Tran Op-Compressor Station Labor & Expenses	2,638,111	-	2,638,111
854 Tran Op-Gas From Comp Sta Fuel (GRC Excluded)	0	-	0
855 Tran Op-Other Fuel & Power for Comp Sta (GRC Excluded)	303,689	303,689	0
856 Tran Op-Mains Expenses	1,438,438	1,186	1,437,252
857 Tran Op-Measuring & Regulating Station Expenses	614,056	-	614,056
858 Tran Op-Transmission & Compression Of Gas By Other	-	-	0
859 Tran Op-Other Expenses (PBR excl Haz Waste)	1,419,821	235,018	1,184,803
860 Tran Op-Rents	4,547	-	4,547
861 Maintenance Supervision & Engineering	18,915,438	14,216,123	4,699,315
862 Tran Mnt-Structures & Improvements	122	-	122
863 Maintenance of Mains	12,808,640	9,222,432	3,586,208
864 Tran Mnt-Compressor Station Equipment	893,215	-	893,215
865 Tran Mnt-Measuring & Regulating Station Equipment	(136,832)	-	-136,832
866 Maintenance of Communication Equipment	-	-	0
867 Tran Mnt-Other Equipment	-	-	0
870 Dist Op-Supervision & Engineering	10,677,348	2,131,501	8,545,847
871 Dist Op-Supervision & Engineering	23,451	-	23,451
874 Dist Op-Mains & Services Expenses	17,255,018	1,522,499	15,732,519
875 Dist Op-Meas & Reg Station Expenses General	818,301	157,390	660,911
876 Dist Op-Meas & Reg Station Expenses	-	-	0
877 Dist Op-Meas & Reg Station Expenses	-	-	0
878 Dist Op-Meter & House Regulator Expenses	7,002,040	126	7,001,914
879 Dist Op-Customer Installations Expenses	15,146,160	3,883	15,142,277
880 Dist Op-Other Expenses (GRC Ex Haz Waste)	16,206,623	790,951	15,415,672
881 Dist Op-Rents	38,885	-	38,885
885 Dist Mnt-Supervision & Engineering	-	-	0
886 Maintenance of Structures and Improvements	4,927	-	4,927
887 Dist Mnt-Mains	10,209,136	624,367	9,584,769
888 - Maint. Of Compressor Station Equipment	-	-	0
889 Dist Mnt-Meas & Reg Station Equipment General	1,106,060	-	1,106,060
890 Dist Mnt-Meas & Reg Station Equipment	-	-	0
891 Dist Mnt-Meas & Reg Station Equipment	2,768	-	2,768
892 Dist Mnt-Services	5,943,631	-	5,943,631
893 Dist Mnt-Meters & House Regulators	3,062,207	-	3,062,207
894 Dist Mnt-Other Equipment	388,321	-	388,321
901 Cus Acct-Supervision (GRC Ex CARE)	-	-	0
902 Cus Acct-Meter Reading Expenses	1,078,051	-	1,078,051
903 Cus Acct-Customer Records & Collections Exp	17,722,683	549,385	17,173,298
904 Cus Acct-Uncollectible Accounts	20,729,353	-	0
905 Cus Acct-Misc Customer Accounts Exp	-	-	0
907 Cus Svc-Supervision	-	-	0
908 Cus Svc-Cust Assist Exp (PBR Ex DAP, DSM & Self-Gen)	18,504,596	9,148,745	9,355,851
909 Cus Svc-Info & Instruction Exp	920,902	337,706	583,196
910 Cus Svc-Misc CSI Exp (PBR Ex DSM & NGV)	74,058	-	74,058
920 AdmGen Op-Salaries+ Payroll taxes for Gas Operations	20,068,915	-	26,799,685
921 AdmGen Op-Office Supplies & Expenses	11,129,195	-	11,129,195
922 AdmGen Op-(Less) Administrative Exp Transferred	-4,495,564	-	-4,495,564
923 AdmGen Op-Outside Services Employed - General	39,645,528	-	39,645,528
924 AdmGen Op-Property Insurance	2,004,580	-	2,004,580
925 AdmGen Op-Injuries & Damages	9,267,068	73,279	9,193,789
926 AdmGen Op-Employee Pensions & Benefits	18,437,202	148,752	18,288,450
927 AdmGen Op-Franchise Requirements (GRC excl)	15,155,665	15,155,665	0
928 AdmGen Op-Regulatory Commission Expenses	5,302,359	165,098	5,137,261
929 AdmGen Op-(Less) Duplicate Charges-Credit	-3,552,662	-	-3,552,662
930.2 A&G Op-MiscGen Exp + 930.1 Gen Advertising	519,329	-	519,329
931 AdmGen Op-Rents	4,509,137	-	4,509,137
935 AdmGen Mnt-General Plant	7,132,557	50,446	7,082,111
Total	317,251,292	56,880,919	267,101,143

278,013
1,479,713
285,061

14,504
68,390
1,292
56,580

Scenarios/Labels	01-	02-	03-	04-2024 FERC Forms with ARO	05-	06-	07-	08-	09-	10-	11-	12-	13-	14-	15-	16-	17-	18-	19-	20-	21-	22-	23-	24-	25-
2024 SDGE NBV																									
Total Transmission - Weighted Avg Rate Base				\$ 278,013																					
Total Distribution - Weighted Avg Rate Base				\$ 1,479,713																					
Total Common Plant - Weighted Avg Rate Base				\$ 285,061																					
Total	\$ -	\$ -	\$ -	\$ 2,042,787			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transmission - Depreciation Expense				\$ 14,504																					
Total Distribution - Depreciation Expense				\$ 68,390																					
Total General Plant - Depreciation Expense				\$ 1,292																					
Total Common Plant - Depreciation Expense				\$ 56,580																					
2024 SDGE Return																									
Salaries				\$ 142																					
Storage				\$ 4,972																					
Transmission				\$ 43,104																					
Distribution				\$ 15,265																					
Customer Accounts				\$ 4,577																					
Customer Service & Info				\$ 68,061			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ -	\$ -	\$ -	\$ 68,061			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Taxes				\$ 6,731																					
Capital Ratio				45.3%																					
Long-Term Debt				2.8%																					
Preferred Stock				52.0%																					
Common Equity																									
Rate				4.3%																					
Long-Term Debt				6.2%																					
Preferred Stock				10.7%																					
Common Equity																									
Total Functionalize Ad Valorem Tax				\$ 39,846																					
State & Federal Income Tax				\$ (41,661)																					
Capital																									
Long-Term Debt	\$ -	\$ -	\$ -	\$ 924,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Preferred Stock	\$ -	\$ -	\$ -	\$ 56,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Common Equity	\$ -	\$ -	\$ -	\$ 1,062,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Return																									
Long-Term Debt	\$ -	\$ -	\$ -	\$ 40,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Preferred Stock	\$ -	\$ -	\$ -	\$ 3,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Common Equity	\$ -	\$ -	\$ -	\$ 113,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 156,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% of Total Avg Rate Base																									
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	13.6%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Distribution (ex NGV)	#DIV/0!	#DIV/0!	#DIV/0!	72.4%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
General, Common Plant	#DIV/0!	#DIV/0!	#DIV/0!	14.9%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Functionalized Total Return																									
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	\$ 21,332	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Distribution (ex NGV)	#DIV/0!	#DIV/0!	#DIV/0!	\$ 113,537	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
General Plant & Intangibles	#DIV/0!	#DIV/0!	#DIV/0!	\$ 21,872	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Functionalize Income Taxes																									
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	\$ (5,673)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Distribution (ex NGV)	#DIV/0!	#DIV/0!	#DIV/0!	\$ (30,192)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
General Plant & Intangibles	#DIV/0!	#DIV/0!	#DIV/0!	\$ (5,816)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Functionalize Ad Valorem Tax																									
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	\$ 5,423	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Distribution (ex NGV)	#DIV/0!	#DIV/0!	#DIV/0!	\$ 28,863	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
General Plant & Intangibles	#DIV/0!	#DIV/0!	#DIV/0!	\$ 5,560	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Functionalize Capital-Related Taxes																									
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	\$ (250)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Distribution (ex NGV)	#DIV/0!	#DIV/0!	#DIV/0!	\$ (1,329)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
General Plant & Intangibles	#DIV/0!	#DIV/0!	#DIV/0!	\$ (256)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Labor Factor to allocate A&G/General Plant																									
Storage	#DIV/0!	#DIV/0!	#DIV/0!	0.2%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Transmission	#DIV/0!	#DIV/0!	#DIV/0!	7.3%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Distribution	#DIV/0!	#DIV/0!	#DIV/0!	92.5%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Capital Weighted Rate of Return																									
Long-Term Debt	0.30%	0.00%	0.00%	1.96%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Preferred Stock	0.30%	0.00%	0.00%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Common Equity	0.30%	0.00%	0.00%	5.54%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	0.30%	0.00%	0.00%	7.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

TABLE LF-1
SAN DIEGO GAS AND ELECTRIC - GAS DEPARTMENT

FUNCTIONALIZATION OF YEAR 2024 O&M EXPENSES
SDGE CAP 2027

		Med. Prss	Hi Press	Customer	Total
Calculation of Allocators:	Distribution	\$28,838	\$1,444	\$12,822	\$43,104
	Customer Costs			\$19,842	\$19,842
		\$28,838	\$1,444	\$32,664	\$62,946
		45.8%	2.3%	51.9%	
DCF Demand-Cust Costs Factor					
Costs	Total	Med. Prss	Hi Press	Customer	
	340,168	227,582	11,398	101,189	
	100.0%	66.9%	3.4%	29.7%	
Investment factors					
Costs in 2024 (excludes service lines)	Total	Med. Prss	Hi Press	Customer	
	238,980	227,582	11,398	0	<== Customer set to Zero since this excludes service line.
	100.0%	95.2%	4.8%	0.0%	
	\$ thousands				
Other Distr Operating Exp factor	Total	MPD	HPD	Customer	
874- Mains & Services Exp	\$17,255	\$11,544	\$578	\$5,133	
875- Meas & Reg Station Exp	\$818	\$779	\$39	\$0	
877- Meas & Reg Station Exp-City Gas Ck Station		\$0	\$0	\$0	
878- Meter & House Regulator Exp	\$7,002	\$0	\$0	\$7,002	
879- Customer Installations Exp	\$15,146	\$0	\$0	\$15,146	
Total	\$40,222	\$12,323	\$617	\$27,281	
	100.0%	30.6%	1.5%	67.8%	
Other Distr Maintenance Exp	Total	MPD	HPD	Customer	
887- Maint. of Mains	\$10,209	\$9,529	\$477	\$203	
888- Maint. Of Compressor Station Equipment	\$0	\$0	\$0	\$0	
889- Maint. of Meas. & Reg Station Eq	\$1,106	\$1,007	\$100	\$0	
892- Maint. of Services	\$5,944	\$0	\$0	\$5,944	
893- Maint. of Meters & Regulators	\$3,062	\$0	\$0	\$3,062	
Total	\$20,321	\$10,536	\$577	\$9,209	
	100.0%	51.8%	2.8%	45.3%	
Maint. of Mains Factor DOF/DIR	Total	MPD	HPD	Customer	
DIR portion	2.0%			2.0%	
Remainder to be allocated by DOF factor	98.0%				
DOF factor	100.0%	95.2%	4.8%	0.0%	
	98.0%	93.3%	4.7%	0.0%	
	100.0%	93.3%	4.7%	2.0%	
	\$ thousands				
DIR/Other Distr Maintenance Exp Factor	Total	MPD	HPD	Customer	
Total acct 894 Main Other Equip	\$388				
Public access NGV station O&M	\$125				
% of total	32.1%				
DIR portion	32.1%			32.1%	
Remainder to be allocated by DOF factor	67.9%				
Other Distr Maintenance Exp Factor	100.0%	51.8%	2.8%	45.3%	
	67.9%	35.2%	1.9%	30.8%	
	100.0%	35.2%	1.9%	62.9%	

	# of Stations	% of total
Reg Station Interface		
Transmission to HP Distribution	36	9.0%
HP Distribution to MP Distribution	257	64.4%
Transmission to MP Distribution	97	24.3%
Other (Gate Stations etc)	10	2.3%

A&G Factors

Transmission	Med. Prss	Hi Press	Customer
7.3%	42.5%	2.1%	48.1%

Example comparison to investments

Miles Allocation				
Calculation of Allocators:	Total	Med. Prss	Hi Press	Customer
DCF Demand-Cust Factor				
Miles in 2024	15,455	8,045	351	7,059
	100.00%	52.10%	2.30%	45.70%
Demand Only Factor				
Miles in 2024 (excludes t	8,395	8,045	351	0
	100.00%	95.80%	4.20%	0.00%

Total	Med. Prss	Hi Press	Customer
340,168	227,582	11,398	101,189
100.0%	66.9%	3.4%	29.7%
Total	Med. Prss	Hi Press	Customer
238,980	227,582	11,398	0
100.0%	95.2%	4.8%	0.0%

SAN DIEGO GAS & ELECTRIC COMPANY
Gas Rate Base Schedule
Balance as of December 31, 2024
(Thousands of Dollars)

Account Description	Weighted Average Balance
<i>Fixed Capital</i>	
Plant In Service	3,855,027
Total Fixed Capital	3,855,027
<i>Working Capital</i>	
Materials & Supplies	21,184.487
Fuel in Storage	623
Working Cash	28,781
Total Working Capital	50,588.935
<i>Other</i>	
Customer Advances For Construction	(2,279)
Total Other	(2,279)
<i>Deductions For Reserves</i>	
Accumulated Depreciation Reserve	1,386,025
Accumulated Amortization Reserve	159,929
Accumulated Deferred Taxes - Plant	314,597
Total Deductions For Reserves	1,860,550
Total	\$ 2,042,786

Excludes values for PSEP, MMBA Pilot & Bridge, NERBA, CEMA-Gas, CCPMA-Gas, CISMA-Gas and WMPMA-Gas Refundable Projects

Set AROs to zero (True/False)	FALSE
-------------------------------	-------

Table 11
SAN DIEGO GAS & ELECTRIC COMPANY
2024 Utility Gas Plant in Service
By FERC Account for FERC Form 2
(\$000)

ACCOUNT	As of December 31, 2024			12/31/2024		For the Year Ended 2024
	INVESTMENT	ACCUM DEP	NET BOOK VALUE	Book Value Allocator	Weighted Average Rate Base	DEPRECIATION EXPENSE
Transmission						
365.1- Land	4,649,144	-	4,649			
365.2- Rights-of-way	3,493,178	(1,904)	1,589			
366- Structures & Improvements	23,725,579	(13,761)	9,964			
367- Mains	369,156,592	(115,161)	253,995			
368- Compressor Station Eq	143,971,280	(85,850)	58,121			
369- Meas & Reg Station Eq	30,933,940	(21,478)	9,456			
371- Other Equipment	2,845,771	(705)	2,140			
372- Asset Retirement Costs for Transmission Plant	43,806,496	9,453	53,259			-
Total Transmission	622,582	(229,407)	393,174,816	13.6%	278,013	14,503,661
Distribution						
374.2- Land and Land Rights	8,361	(7,825)	535			
374.1- Land and Land Rights	1,083	-	1,083			
375- Structures & Improvements	43	(61)	(18)			
376- Mains	1,551,477	(492,516)	1,058,961			
378- Meas & Reg Stations	21,620	(11,547)	10,073			
380- Services	792,856	(344,701)	448,155			
381- Meters & Regulators	215,470	(108,436)	107,034			
382- Meter Installations	152,496	(68,563)	83,933			
385- Industrial Meas & Reg Station Eq	1,517	(1,427)	90			
387.11- Other Equipment	994	(911)	82			
387- CNG Sta on SDGE Property	8,910	(4,993)	3,917			
388- Asset Retirement Costs for Distribution Plant	145,739	233,075	378,814			-
Distribution Net Plant Total	\$2,900,566	(\$807,906)	\$2,092,660	72.4%	1,479,713	68,390
General Plant						
392- Transportation Eq	-	-	-			-
394- Tools, Shop, & Garage Eq	28,128	(7,472)	20,656			
395- Laboratory Eq	-	-	-			
396- Power Operated Eq	-	-	-			
397- Communication Eq	2,248	(1,575)	673			
398- Misc Equipment	1,161	(241)	919			
General Plant Total	31,536	(9,288)	22,248			1,292
Common plant			\$380,894	14.0%	285,061	\$56,580
Total Utility Gas Plant In Service	3,554,685	(1,046,602)	2,888,977	100.0%	2,042,786	140,766

Excludes values for PSEP, MMBA Pilot & Bridge, NERBA, CEMA-Gas, CCPMA-Gas, CISMA-Gas and WMPMA-Gas Refundable Projects

Rate Base 2,042,786

Scenario	03-2024 FERC Forms with No ARD	01:	02:	03:	04-2024 FERC Forms with ARD	05:	06:	07:	08:	09:	10:
Zero Chel	#NAME?	Embedded Costs	#DIV/0!	#DIV/0!	538,944,792	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Embedded Cost Allocations											
Allocated Revenue:					538,944,792						
Transmission					68,931,885						
Customer-related					264,608,085						
HP Distribution					9,887,785						
MP Distribution					195,517,037						
Embedded Costs - Enter up to 100											
Addr	Allocation Methodology	01:	02:	03:	04-2024 FERC Forms with ARD	05:	06:	07:	08:	09:	10:
850 Tran Op-Supervision & Engineering	100% Transmission				3,153,830	3,153,830	3,153,830	3,153,830			
851 Tran Op-System Control & Load Dispatching	100% Transmission				1,117,713	1,117,713	1,117,713	1,117,713			
852 Tran Op-Communication System Expenses	100% Transmission				614,056	614,056	614,056	614,056			
853 Tran Op-Compressor Station Labor & Expenses	100% Transmission				2,638,111	2,638,111	2,638,111	2,638,111			
854 Tran Op-Gas From Comp Sta Fuel (GRC Excluded)	100% Transmission				-	-	-	-			
855 Tran Op-Other Fuel & Power for Comp Sta (GRC Ex)	100% Transmission				-	-	-	-			
856 Tran Op-Mains Expenses	100% Transmission				1,437,252	1,437,252	1,437,252	1,437,252			
857 Tran Op-Measuring & Regulating Station Expenses	100% Transmission				614,056	614,056	614,056	614,056			
858 Tran Op-Transmission & Compression Of Gas By Oil	100% Transmission				-	-	-	-			
859 Tran Op-Other Expenses (PBR excl Haz Waste)	100% Transmission				1,184,803	1,184,803	1,184,803	1,184,803			
860 Tran Op-Rents	100% Transmission				4,547	4,547	4,547	4,547			
861 Maintenance Supervision & Engineering	100% Transmission				4,699,215	4,699,215	4,699,215	4,699,215			
862 Tran Mnt-Structures & Improvements	100% Transmission				122	122	122	122			
863 Maintenance of Mains	100% Transmission				3,586,208	3,586,208	3,586,208	3,586,208			
864 Tran Mnt-Compressor Station Equipment	100% Transmission				893,215	893,215	893,215	893,215			
865 Tran Mnt-Measuring & Regulating Station Equipment	100% Transmission				(136,832)	(136,832)	(136,832)	(136,832)			
866 Maintenance of Communication Equipment	100% Transmission				-	-	-	-			
867 Tran Mnt-Other Equipment	100% Transmission				-	-	-	-			
870 Dist Op-Supervision & Engineering	Other Distr Maintenance Exp				8,545,847	8,545,847	8,545,847	8,545,847			
871 Dist Op-Supervision & Engineering	Other Distr Maintenance Exp				23,451	23,451	23,451	23,451			
874 Dist Op-Mains & Service Expenses	Demand Customer Factor PFR				15,793,518	15,793,518	15,793,518	15,793,518			
875 Dist Op-Meas & Reg Station Expenses General	Demand Only Factor DOF				660,911	660,911	660,911	660,911			
876 Dist Op-Meas & Reg Station Expenses	Demand Only Factor DOF				-	-	-	-			
877 Dist Op-Meas & Reg Station Expenses	Demand Only Factor DOF				-	-	-	-			
878 Dist Op-Meter & House Regulator Expenses	100% Customer-related				7,001,914	7,001,914	7,001,914	7,001,914			
879 Dist Op-Customer Installations Expenses	100% Customer-related				15,142,277	15,142,277	15,142,277	15,142,277			
880 Dist Op-Other Expenses (GRC Ex Haz Waste)	Other Distr Operating Exp				15,415,672	15,415,672	15,415,672	15,415,672			
881 Dist Op-Rents	Demand Only Factor DOF				38,885	38,885	38,885	38,885			
882 Dist Op-Supervision & Engineering	Other Distr Operating Exp				-	-	-	-			
886 Maintenance of Structures and Improvements	Other Distr Operating Exp				4,927	4,927	4,927	4,927			
887 Dist Mnt-Mains	Maint of Mains Factor				9,584,769	9,584,769	9,584,769	9,584,769			
888 - Maint. Of Compressor Station Equipment	Demand Only Factor DOF				-	-	-	-			
889 Dist Mnt-Meas & Reg Station Equipment General	Regulator Location Factor				1,106,060	1,106,060	1,106,060	1,106,060			
890 Dist Mnt-Meas & Reg Station Equipment	Regulator Location Factor				-	-	-	-			
891 Dist Mnt-Meas & Reg Station Equipment	Regulator Location Factor				2,768	2,768	2,768	2,768			
892 Dist Mnt-Structures	100% Customer-related				5,943,631	5,943,631	5,943,631	5,943,631			
893 Dist Mnt-Meters & House Regulators	100% Customer-related				3,062,207	3,062,207	3,062,207	3,062,207			
894 Dist Mnt-Other Equipment	DIR/Other Distr Maintenance Exp				388,321	388,321	388,321	388,321			
901 Cus Acct-Supervision (GRC Ex CARE)	100% Customer-related				-	-	-	-			
902 Cus Acct-Meter Reading Expenses	100% Customer-related				1,078,051	1,078,051	1,078,051	1,078,051			
903 Cus Acct-Customer Records & Collections Exp	100% Customer-related				17,173,298	17,173,298	17,173,298	17,173,298			
904 Cus Acct-Shared/Ineligible Accounts	100% Customer-related				-	-	-	-			
905 Cus Acct-Misc Customer Accounts Exp	100% Customer-related				-	-	-	-			
907 Cus Sec-Supervision	100% Customer-related				-	-	-	-			
908 Cus Sec-Cust Assist Exp (PBR Ex DAP, DSM & Self-Gen)	100% Customer-related				9,355,851	9,355,851	9,355,851	9,355,851			
909 Cus Sec-Info & Instruction Exp	100% Customer-related				583,196	583,196	583,196	583,196			
910 Cus Sec-Misc CSI Exp (PBR Ex DSM & NGV)	100% Customer-related				74,058	74,058	74,058	74,058			
920 AdminGen Op-Salaries+ Payroll taxes for Gas Operat	A&G FERC Account				26,799,685	26,799,685	26,799,685	26,799,685			
921 AdminGen Op-Office Supplies & Expenses	A&G FERC Account				11,129,195	11,129,195	11,129,195	11,129,195			
922 AdminGen Op-Travel Administrative Exp Transferred	A&G FERC Account				(4,495,564)	(4,495,564)	(4,495,564)	(4,495,564)			
923 AdminGen Op-Outside Services Employed - General	A&G FERC Account				39,645,528	39,645,528	39,645,528	39,645,528			
924 AdminGen Op-Property Insurance	A&G FERC Account				2,004,580	2,004,580	2,004,580	2,004,580			
925 AdminGen Op-Injuries & Damages	A&G FERC Account				9,193,789	9,193,789	9,193,789	9,193,789			
926 AdminGen Op-Employee Pensions & Benefits	A&G FERC Account				18,298,450	18,298,450	18,298,450	18,298,450			
927 AdminGen Op-Franchise Requirements (GRC excl)	A&G FERC Account				-	-	-	-			
928 AdminGen Op-Regulatory Commission Expenses	A&G FERC Account				5,137,261	5,137,261	5,137,261	5,137,261			
930 2 A&G Op-MiscGen Exp + 930.1 Gen Advertising	A&G FERC Account				5,193,329	5,193,329	5,193,329	5,193,329			
931 AdminGen Op-Rents	A&G FERC Account				4,509,137	4,509,137	4,509,137	4,509,137			
932 AdminGen Mnt-General Plant	A&G FERC Account				7,082,111	7,082,111	7,082,111	7,082,111			
Functionalized Return - Transmission	100% Transmission	#DIV/0!	#DIV/0!		21,331,659	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Functionalized Return - Distribution	Plant Factor	#DIV/0!	#DIV/0!		114,536,899	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Functionalized Return - General Plant	A&G FERC Account	#DIV/0!	#DIV/0!		21,872,443	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Functionalized Depreciation - Transmission	100% Transmission				14,503,661						
Functionalized Depreciation - Distribution	Plant Factor				68,390,450						
Functionalized Depreciation - General Plant	A&G FERC Account				57,871,785						
Functionalized Taxes - Transmission	100% Transmission	#DIV/0!	#DIV/0!		(245,090)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Functionalized Taxes - Distribution	Plant Factor	#DIV/0!	#DIV/0!		(1,328,998)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Functionalized Taxes - General Plant	A&G FERC Account	#DIV/0!	#DIV/0!		(256,026)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
488 - Customer Service Revenues	100% Customer-related				(1,085,000)	(1,085,000)	(1,085,000)	(1,085,000)			
489 - Rent from Gas Property	A&G FERC Account				(8,495)	(8,495)	(8,495)	(8,495)			
495 - Energy Solutions Turnkey	100% Customer-related				(385,000)	(385,000)	(385,000)	(385,000)			
495 - Shared Assets	A&G FERC Account				(5,558,000)	(5,558,000)	(5,558,000)	(5,558,000)			
Transmission O&M Expenses					19,192,338	19,192,338	19,192,338	19,192,338			
Transmission O&M Expenses	#DIV/0!	#DIV/0!	#DIV/0!		8,753,344	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Transmission Return	#DIV/0!	#DIV/0!	#DIV/0!		22,929,618	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Transmission Depreciation	#DIV/0!	#DIV/0!	#DIV/0!		18,731,663	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Transmission Taxes	#DIV/0!	#DIV/0!	#DIV/0!		(268,401)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Miscellaneous Revenue - Transmissi	#DIV/0!	#DIV/0!	#DIV/0!		(466,577)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
HPD O&M Expenses					1,623,700	1,623,700	1,623,700	1,623,700			
HPD A&G Expenses					2,548,193	2,548,193	2,548,193	2,548,193			
HPD Return	#DIV/0!	#DIV/0!	#DIV/0!		3,070,203	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
HPD Depreciation					2,799,986						
HPD Taxes	#DIV/0!	#DIV/0!	#DIV/0!		(80,888)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Miscellaneous Revenue - HPD					(118,388)						
MPD O&M Expenses					30,505,737	30,505,737	29,359,939	29,359,939			
MPD A&G Expenses					50,880,663	50,880,663	50,880,663	50,880,663			
MPD Return	#DIV/0!	#DIV/0!	#DIV/0!		61,303,821	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
MPD Depreciation					55,908,302						
MPD Taxes	#DIV/0!	#DIV/0!	#DIV/0!		(717,587)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Miscellaneous Revenue - MPD					(2,363,899)						
Customer O&M Expenses					78,789,146	78,789,146	78,545,077	78,545,077			
Customer A&G Expenses					57,631,301	57,631,301	57,631,301	57,631,301			
Customer Return	#DIV/0!	#DIV/0!	#DIV/0!		69,457,961	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Customer Depreciation					63,325,986						
Customer Taxes	#DIV/0!	#DIV/0!	#DIV/0!		(812,794)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Miscellaneous Revenue - Customer					(4,147,551)						
Total Costs					119,813,500	119,813,500	119,813,500	119,813,500			
SCD Total A&G					466,865,450	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
SCD Total O&M	#DIV/0!	#DIV/0!	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Scenario

SDG&E All Functions Embedded Cost Study (\$000)		FERC Form 2									
04-2024 FERC Forms with ARO											
		Total	Transmission	Customer-related	HP Distribution	MP Distribution	Transmission	Customer-related	HP Distribution	MP Distribution	
O&M Transmission		O&M Transmission									
850 Tran Op-Supervision & Engineering	3,153,830	3,153,830	-	-	-	-	100%	0%	0%	0%	0%
851 Tran Op-System Control & Load Dispatching	1,117,713	1,117,713	-	-	-	-	100%	0%	0%	0%	0%
852 Tran Op-Communication System Expenses	-	-	-	-	-	-	100%	0%	0%	0%	0%
853 Tran Op-Compressor Station Labor & Expenses	2,638,111	2,638,111	-	-	-	-	100%	0%	0%	0%	0%
854 Tran Op-Gas From Comp Sta Fuel (GRC Excluded)	-	-	-	-	-	-	100%	0%	0%	0%	0%
855 Tran Op-Other Fuel & Power for Comp Sta (GRC Excluded)	-	-	-	-	-	-	100%	0%	0%	0%	0%
856 Tran Op-Mains Expenses	1,437,252	1,437,252	-	-	-	-	100%	0%	0%	0%	0%
857 Tran Op-Measuring & Regulating Station Expenses	614,056	614,056	-	-	-	-	100%	0%	0%	0%	0%
858 Tran Op-Transmission & Compression Of Gas By Other	-	-	-	-	-	-	100%	0%	0%	0%	0%
859 Tran Op-Other Expenses (PBR excl Haz Waste)	1,184,803	1,184,803	-	-	-	-	100%	0%	0%	0%	0%
860 Tran Op-Rents	4,547	4,547	-	-	-	-	100%	0%	0%	0%	0%
861 Maintenance Supervision & Engineering	4,699,315	4,699,315	-	-	-	-	100%	0%	0%	0%	0%
862 Tran Mt-Structures & Improvements	122	122	-	-	-	-	100%	0%	0%	0%	0%
863 Maintenance of Mains	3,586,208	3,586,208	-	-	-	-	100%	0%	0%	0%	0%
864 Tran Mt-Compressor Station Equipment	893,215	893,215	-	-	-	-	100%	0%	0%	0%	0%
865 Tran Mt-Measuring & Regulating Station Equipment	(136,832)	(136,832)	-	-	-	-	100%	0%	0%	0%	0%
866 Maintenance of Communication Equipment	-	-	-	-	-	-	100%	0%	0%	0%	0%
867 Tran Mt-Other Equipment	-	-	-	-	-	-	100%	0%	0%	0%	0%
Total Transmission O&M Expenses	19,192,338	19,192,338									
Distribution O&M		O&M Distribution									
870 Dist Op-Supervision & Engineering	8,545,847	-	3,872,604	242,561	4,430,683	-	0%	45%	3%	52%	0%
871 Dist Op-Supervision & Engineering	23,451	-	10,627	666	12,158	-	0%	45%	3%	52%	0%
874 Dist Op-Mains & Services Expenses	15,732,519	-	4,679,904	527,134	10,525,480	-	0%	30%	3%	67%	0%
875 Dist Op-Meas & Reg Station Expenses General	660,911	-	-	31,521	629,390	-	0%	0%	5%	95%	0%
878 Dist Op-Meter & House Regulator Expenses	7,001,914	-	7,001,914	-	-	-	0%	100%	0%	0%	0%
879 Dist Op-Customer Installations Expenses	15,142,277	-	15,142,277	-	-	-	0%	100%	0%	0%	0%
880 Dist Op-Other Expenses (GRC Ex Haz Waste)	15,415,672	-	10,373,766	264,579	4,777,327	-	0%	67%	2%	31%	0%
881 Dist Op-Rents	38,885	-	-	1,855	37,030	-	0%	0%	5%	95%	0%
885 Dist Mt-Supervision & Engineering	-	-	-	85	1,527	-	0%	67%	2%	31%	0%
886 Maintenance of Structures and Improvements	4,527	-	3,316	85	1,527	-	0%	67%	2%	31%	0%
887 Dist Mt-Mains	9,584,769	-	190,378	448,049	8,946,343	-	0%	2%	5%	93%	0%
888 - Maint. Of Compressor Station Equipment	-	-	-	-	-	-	0%	0%	5%	95%	0%
889 Dist Mt-Meas & Reg Station Equipment General	1,106,060	-	-	99,545	1,006,515	-	0%	0%	9%	91%	0%
890 Dist Mt-Meas & Reg Station Equipment	-	-	-	-	-	-	0%	0%	9%	91%	0%
891 Dist Mt-Meas & Reg Station Equipment	2,768	-	-	249	2,519	-	0%	0%	9%	91%	0%
892 Dist Mt-Service	5,943,631	-	5,943,631	-	-	-	0%	100%	0%	0%	0%
893 Dist Mt-Meters & House Regulators	3,062,207	-	3,062,207	-	-	-	0%	100%	0%	0%	0%
894 Dist Mt-Other Equipment	388,321	-	244,069	7,487	136,765	-	0%	63%	2%	35%	0%
Total Distribution O&M Expenses	82,654,159		50,524,692	1,623,730	30,505,737						
Customer Accounts		O&M Customer Accounts									
901 Cus Acct-Supervision (GRC Ex CARE)	-	-	-	-	-	-	0%	100%	0%	0%	0%
902 Cus Acct-Meter Reading Expenses	1,870,051	-	1,870,051	-	-	-	0%	100%	0%	0%	0%
903 Cus Acct-Customer Records & Collections Exp	17,173,298	-	17,173,298	-	-	-	0%	100%	0%	0%	0%
904 Cus Acct-Uncollectible Accounts	-	-	-	-	-	-	0%	100%	0%	0%	0%
905 Cus Acct-Misc Customer Accounts Exp	-	-	-	-	-	-	0%	100%	0%	0%	0%
Total Customer Accounts O&M Expenses	18,251,349		18,251,349								
Customer Services		O&M Customer Services									
907 Cus Svc-Supervision	-	-	-	-	-	-	0%	100%	0%	0%	0%
908 Cus Svc-Cust Assist Exp (PBR Ex DAP, DSM & Self-Gen)	9,355,851	-	9,355,851	-	-	-	0%	100%	0%	0%	0%
909 Cus Svc-Info & Instruction Exp	583,196	-	583,196	-	-	-	0%	100%	0%	0%	0%
910 Cus Svc-Misc CSI Exp (PBR Ex DSM & NGV)	74,058	-	74,058	-	-	-	0%	100%	0%	0%	0%
Total Customer Services O&M Expenses	10,013,105		10,013,105								
A&G FERC Account (Table 7)		A&G FERC									
920 AdmGen Op-Salaries+ Payroll taxes for Gas Operations	26,799,685	1,957,934	12,890,874	569,976	11,380,902	-	7%	48%	2%	42%	0%
921 AdmGen Op-Office Supplies & Expenses	11,129,195	813,878	5,353,236	236,696	4,726,185	-	7%	48%	2%	42%	0%
922 AdmGen Op-(Leas) Administrative Exp Transferred	(4,495,564)	(328,437)	(2,162,404)	(95,612)	(1,909,111)	-	7%	48%	2%	42%	0%
923 AdmGen Op-Outside Services Employed - General	39,645,528	2,896,426	19,069,832	843,181	16,836,089	-	7%	48%	2%	42%	0%
924 AdmGen Op-Property Insurance	2,004,580	146,451	964,220	42,633	851,276	-	7%	48%	2%	42%	0%
925 AdmGen Op-Injuries & Damages	8,183,788	671,681	4,422,748	194,533	3,904,798	-	7%	48%	2%	42%	0%
926 AdmGen Op-Employee Pensions & Benefits	18,208,450	1,336,119	8,776,898	388,959	7,766,474	-	7%	48%	2%	42%	0%
927 AdmGen Op-Franchise Requirements (GRC excl)	-	-	-	-	-	-	7%	48%	2%	42%	0%
928 AdmGen Op-Regulatory Commission Expenses	5,137,261	375,318	2,471,066	109,259	2,181,618	-	7%	48%	2%	42%	0%
930.2 A&G Op-MiscGen Exp + 930.1 Gen Advertising	519,329	37,941	249,802	11,045	220,541	-	7%	48%	2%	42%	0%
931 AdmGen Op-Rents	4,509,137	329,429	2,168,933	95,900	1,914,875	-	7%	48%	2%	42%	0%
932 AdmGen Mt-General Plant	7,087,111	517,405	3,406,535	150,622	3,007,538	-	7%	48%	2%	42%	0%
Total A&G Expenses	119,813,500	8,753,344	57,631,301	2,548,193	50,880,663						
Capital											
Functionalized Return:											
Transmission	21,331,659	21,331,659	-	-	-	-	100%	0%	0%	0%	0%
Distribution	113,536,899	-	58,916,531	2,605,020	52,015,348	-	0%	52%	2%	46%	0%
General Plant	21,822,445	1,597,959	10,520,830	465,183	9,288,473	-	7%	48%	2%	42%	0%
Total Return	156,741,004	22,929,618	69,437,361	3,070,203	61,303,821						
Capital											
Functionalized Depreciation:											
Transmission	14,503,661	14,503,661	-	-	-	-	100%	0%	0%	0%	0%
Distribution	68,390,490	-	35,489,171	1,569,169	31,332,150	-	0%	52%	2%	46%	0%
General Plant	5,787,178	4,228,001	2,736,815	1,230,817	2,457,615	-	7%	48%	2%	42%	0%
Total Depreciation	140,765,937	18,731,663	63,225,986	2,799,986	55,908,302						
Capital											
Functionalized Taxes:											
Transmission	(249,696)	(249,696)	-	-	-	-	100%	0%	0%	0%	0%
Distribution	(1,328,998)	-	(689,643)	(30,493)	(608,862)	-	0%	52%	2%	46%	0%
General Plant	(256,026)	(18,705)	(123,151)	(5,445)	(108,726)	-	7%	48%	2%	42%	0%
Total Taxes	(1,834,720)	(268,401)	(812,794)	(35,938)	(717,587)						
Miscellaneous Revenues		Miscellaneous Revenues									
488 - Customer Service Revenues	(1,085,000)	-	(1,085,000)	-	-	-	0%	100%	0%	0%	0%
493 - Rent from Gas Property	(8,495)	(621)	(4,886)	(181)	(3,608)	-	7%	48%	2%	42%	0%
495 - Energy Solutions Turnkey	(395)	-	(395)	-	-	-	0%	100%	0%	0%	0%
495 - Shared Assets	(5,558,000)	(406,057)	(2,673,445)	(118,208)	(2,360,291)	-	7%	48%	2%	42%	0%
0	-	-	-	-	-	-	0%	0%	0%	0%	0%
Total Miscellaneous Revenues	(6,651,890)	(406,674)	(3,762,916)	(118,389)	(2,363,899)						
Total Embedded Costs		68,931,885	\$264,608,085	\$9,887,785	\$195,517,037						

Scenario 04-2024 FERC Forms with ARO

San Diego Gas & Electric Company
2024 Capital-Related Functional Factors
(\$000)

	Weighted Avg. Rate Base 2024	% Total	Functionalize Total Return	Functionalize Income Taxes	Functionalize Ad Valorem Tax	Functionalize Capital- Related Taxes
Transmission	\$278,013	13.61%	\$21,332	(\$5,672.515)	\$5,423	(\$250)
Distribution (ex NGV)	\$1,479,713.0000	72.436%	\$113,536.8988	(\$30,191.7325)	\$24,862.7347	(\$1,328.9978)
General, Common Plant	\$285,061	14.0%	\$21,872	(\$5,816)	\$5,560	(\$256)
Total NBV	\$2,042,787	100%	\$156,741	(41,380.57)	\$39,846	(\$1,835)

SDGE's Weighted Authorized Rate of Return
10K Filing 2024

Capital Component	Capital Ratio	Rate	RDR%	Ratebase	Capital	Return
Long-Term Debt	45.25%	4.34%	1.96%	\$2,342,787	\$924,361	\$4,117
Preferred Stock	2.75%	6.22%	0.17%	\$2,342,787	\$56,177	\$3,494
Common Equity	52.00%	10.65%	5.54%	\$2,342,787	\$1,062,249	\$113,130
Total	10%	7.67%		\$2,042,787	\$156,741	

Distribution of Salaries and Wages 2024- FERC p. 355	Payroll Taxes (\$000)	Labor Factor to allocate A&G/General Plant
Storage	\$142	\$142 0.2%
Transmission	\$4,972	\$4,972 7.3%
Distributor	\$43,104	\$62,946 92.5%
Customer Accounts	\$15,265	
Customer Service & Info	\$4,577	
A&G	\$21,518	
Total	\$89,579	\$68,061 100.00%
		\$89,579

Selected Scenario Number	4	01-	02-	03-	04-2024 FEI	05-
Total Transmission - Weighted Avg Rate Base	278,013.00	0	0	0	278013	0
Total Distribution - Weighted Avg Rate Base	1,479,713.00	0	0	0	1479713	0
Total Common Plant - Weighted Avg Rate Base	285,061.00	0	0	0	285061	0
Capital Ratio						
Long-Term Debt	0.45250	0	0	0	0.4525	0
Preferred Stock	0.02750	0	0	0	0.0275	0
Common Equity	0.52000	0	0	0	0.52	0
Rates						
Long-Term Debt	0.04340	0	0	0	0.0434	0
Preferred Stock	0.06220	0	0	0	0.0622	0
Common Equity	0.10650	0	0	0	0.1065	0
State & Federal Income Tax	(41,680.57)	0	0	0	-41680.57	0
Total Functionalize Ad Valorem Tax	39,845.85	0	0	0	39845.85	0
Storage	141.72	0	0	0	141.72	0
Transmission	4,972.38	0	0	0	4972.376	0
Distribution	43,104.46	0	0	0	43104.46	0
Customer Accounts	15,265.03	0	0	0	15265.03	0
Customer Service & Info	4,576.99	0	0	0	4576.987	0
Payroll Taxes	6,730.77	0	0	0	6730.77	0
CHECKS					TRUE	

Customer Costs allocators
Scenario

04-2024 FERC Forms with ARO

Allocation Method	Residential	Core C&I	NGV	Noncore C&I - D	Noncore C&I - T	EG Tier 1	EG Tier 2	EG Transmission	Total	
Dart Hours	92.6%	7.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%	
Meters Investment	68.5%	30.7%	0.1%	0.3%	0.04%	0.3%	0.02%	0.1%	100.00%	
Total Service Line Footage	94.4%	5.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00%	
Federal Accounts	4.3%	90.5%	0.4%	2.8%	1.1%	0.1%	0.1%	0.7%	100.00%	
Customer Contact Center	95.1%	4.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.00% under file (Call Information -I)	
Distribution O&M - 870-873, 875-877, 879-886	Dart Hours	\$27,216,467	\$2,169,240	\$1,754	\$12,323	\$784	\$823	\$1,198	\$0	\$29,402,590
Distribution O&M - 874	Total Service Line Footage	\$4,417,130	\$258,960	\$575	\$804	\$318	\$224	\$286	\$1,608	\$4,679,904
Distribution O&M - 878	Meters Investment	\$4,797,528	\$2,147,230	\$8,067	\$22,197	\$2,621	\$17,516	\$1,413	\$5,342	\$7,001,914
Distribution O&M - 887	Total Service Line Footage	\$179,688	\$10,534	\$23	\$33	\$13	\$9	\$12	\$65	\$190,378
Distribution O&M - 892	Meters Investment	\$4,072,420	\$1,822,693	\$6,847	\$18,842	\$2,225	\$14,869	\$1,199	\$4,535	\$5,943,631
Distribution O&M - 893, 894	Meters Investment	\$2,265,374	\$1,013,913	\$3,809	\$10,481	\$1,238	\$8,271	\$667	\$2,522	\$3,306,276
Customer Accounts (901, 904-905)	Dart Hours	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Services	Dart Hours	\$9,268,617	\$738,739	\$597	\$4,197	\$267	\$280	\$408	\$0	\$10,013,105
A&G FERC Accounts	Dart Hours	\$53,346,335	\$4,251,875	\$3,439	\$24,153	\$1,537	\$1,613	\$2,348	\$0	\$57,631,301
902 Cus Acct-Meter Reading Expenses	Meters Investment	\$738,652	\$330,599	\$1,242	\$3,418	\$404	\$2,697	\$218	\$822	\$1,078,051
903 Cus Acct-Customer Records & Collections Exp	Customer Contact Center	\$16,324,937	\$848,361	\$0	\$0	\$0	\$0	\$0	\$0	\$17,173,298
907 Cus Svc-Supervision	Federal Accounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Functionalized Return, Depreciation and Taxes:										
Distribution	Total Service Line Footage	\$62,024,268	\$3,636,249	\$8,073	\$11,295	\$4,464	\$3,141	\$4,020	\$22,579	\$69,716,059
Services	Meters Investment	\$19,186,220	\$8,587,177	\$32,260	\$88,770	\$10,483	\$70,051	\$5,650	\$21,364	\$28,001,975
Meter	Dart Hours	\$35,391,708	\$2,820,833	\$2,281	\$16,024	\$1,020	\$1,070	\$1,558	\$0	\$38,234,494
General Plant	Dart Hours	-\$3,483,138	-\$277,617	-\$225	-\$1,577	-\$100	-\$105	-\$153	\$0	-\$3,762,916
Misc Rev	Dart Hours									
Total		\$235,746,206	\$28,358,786	\$68,744	\$210,960	\$25,274	\$120,460	\$18,822	\$58,838	\$264,608,090
Allocator		89.093%	10.717%	0.026%	0.080%	0.010%	0.046%	0.007%	0.022%	100.000%
		94%								
Number of meters		96.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	100.00%

Reference Table					
2024 SDG&E Return on Rate Base					
	(A)	(B)	(C)=(A) x (B)	(D)	(E)=(C)+(D)
	Rate Base	Rate of Return	Return on Rate Base	Allocated General Plant Return	Total Return
	(\$MM)	(%)	(\$MM)	(\$MM)	(\$MM)
Total SDG&E	1,967.80	7.50%	147.58	N/A	147.58
Transmission	100.7	7.50%	7.55	1.4	13.5

Table 50			
2024 SDG&E Return on Rate Base			
	(A)	(B)	(C)=(A)x(B)
	Rate Base	Authorized Rate of Return	Return on Rate Base
	(\$MM)	%	(\$MM)
Total SDG&E	2,042.8	7.67%	156.7
Transmission	288.8	7.67%	22.9
Customer	905.0	7.67%	69.4
HP Distribution	40.0	7.67%	3.1
MP Distribution	799.0	7.67%	61.3

Table 51							
2024 Allocation of Rate Base							
	(A)	(B)	(C)	(D)	(E)=(B)+(D)	(F)	(G)=(E)+(F)
	General Plant Reallocation		Distribution Reallocation		Total Reallocated General Plant and Distribution	Directly Allocated Rate Base	Total Rate Base
	%	(\$MM)	%	(\$MM)	(\$MM)	(\$MM)	(\$MM)
Total Amount Allocated		285.1		1,479.7	1,764.8	278.0	2,042.8
Transmission	7%	20.8	0%	-	20.8	278.0	298.8
Customer	40%	117.1	50%	767.9	885.0	-	905.0
HP Distribution	2%	6.1	2%	34.0	40.0	-	40.0
MP Distribution	42%	121.1	49%	677.8	799.0	-	799.0

Table 12	
2024 SDG&E Federal and State Income and Property Taxes	
	(\$MM)
Transmission	(0.3)
Customer-related	(0.8)
HP Distribution	(0.0)
MP Distribution	(0.7)

Table 13				
2024 SDG&E Capital Related Costs				
	Transmission	Customer related	HP Distribution	MP Distribution
	(\$MM)	(\$MM)	(\$MM)	(\$MM)
Depreciation	18.7	63.3	2.8	55.9
Return	22.9	69.4	3.1	61.3
Taxes	(0.3)	(0.8)	(0.0)	(0.7)
Total	41.4	132.0	5.9	118.5

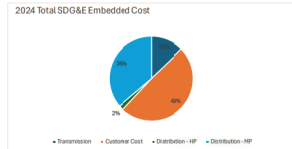
Table 14(A)(B)				
2024 SDG&E's Labor Factors to Allocate A&G				
	(A)	(B)	(A x B)	Allocated A&G Costs
	Labor Costs	Labor %	Total A&G	(\$MM)
	(\$MM)		(\$MM)	(\$MM)
Transmission	5.0	7.2%	139.8	8.8
Customer Related	32.7	46.1%	139.8	57.8
HP Distribution	1.4	2.1%	139.8	2.5
MP Distribution	28.9	42.0%	139.8	50.9
Total	68.1	100.0%	139.8	139.8

Table 15				
2024 SDG&E Embedded O&M, A&G, Miscellaneous Revenues				
	Transmission	Customer Cost	Distribution -HP	Distribution -MP
	(\$MM)	(\$MM)	(\$MM)	(\$MM)
O&M Expenses	15.2	78.8	1.0	30.5
A&G Expenses	8.8	57.6	2.5	50.9
Miscellaneous Revenues	(0.4)	(3.8)	(0.1)	(2.4)
Total	23.6	132.7	4.1	79.9

Table 16				
2024 SDG&E Embedded Cost				
	Transmission	Customer Cost	Distribution -HP	Distribution -MP
	(\$MM)	(\$MM)	(\$MM)	(\$MM)
Capital related Costs	41.4	132.0	5.8	118.5
O&M, A&G, Miscellaneous Expenses	23.6	132.7	4.1	79.9
Total	65.0	264.6	9.9	198.3

Table 17						
2024 SoCalGas & SDG&E Embedded Costs						
	Storage	Transmission	Customer Cost	Distribution -HP	Distribution -MP	Total All Functions
	(\$MM)	(\$MM)	(\$MM)	(\$MM)	(\$MM)	(\$MM)
Capital related Costs	214	429.9	823.2	93.3	353.3	1,813.70
O&M, A&G Expenses	106.3	276.1	812.8	77.6	293.9	1,666.90
Total	320.3	706.0	1,636.00	170.9	647.2	3,480.20
SDG&E						
Capital related Costs		41.4	132.0	5.8	118.5	296.7
O&M, A&G Expenses		23.6	132.7	4.1	79.9	243.3
Total		65.0	264.7	9.9	198.3	539
Total SoCalGas + SDG&E		214	471.3	938.2	493.8	2,209.40
Capital related Costs		214	471.3	938.2	493.8	2,209.40
O&M, A&G Expenses		106.3	305.6	845.3	81.7	1,811.90
Total		320.3	777.1	1,900.80	595.5	4,021.30

Table 18				
2024 Total SDG&E Embedded Cost				
	Transmission	Customer Cost	Distribution -HP	Distribution -MP
	13%	40%	2%	36%



Appendix C Tables							
SDG&E General & Customer Plant Allocation Summary (\$MM)							
Category	Depreciation	Return	Taxes	Labor	Allocated Depreciation	Allocated Return	Allocated Taxes
Transmission	\$ 56.58	\$ 21.87	\$ (0.26)	7%	\$ 4.13	\$1.60	(\$0.02)
Customer Cost	\$ 56.58	\$ 21.87	\$ (0.26)	46%	\$71.22	\$10.91	(\$0.37)
Distribution -HP	\$ 56.58	\$ 21.87	\$ (0.26)	2%	\$1.30	\$0.47	(\$0.01)
Distribution -MP	\$ 56.58	\$ 21.87	\$ (0.26)	42%	\$4.03	\$9.29	(\$0.11)

