

**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[ Ex GRC]	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-
<b>2024 SDGE NBV</b>																									
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																					
<b>2024 SDGE Return</b>																									
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
<b>Calculation of Allocators:</b>				
Distribution	\$28,838	\$1,444	\$12,822	\$43,104
Customer Costs			\$19,842	\$19,842
	<u>\$28,838</u>	<u>\$1,444</u>	<u>\$32,664</u>	<u>\$62,946</u>
	45.8%	2.3%	51.9%	
<b>DCF Demand-Cust Costs Factor</b>				
Costs	340,168	227,582	11,398	101,189
	<u>100.0%</u>	<u>66.9%</u>	<u>3.4%</u>	<u>29.7%</u>
<b>Investment factors</b>				
Costs in 2024 (excludes service lines)	238,980	227,582	11,398	0
	<u>100.0%</u>	<u>95.2%</u>	<u>4.8%</u>	<u>0.0%</u>
	<== Customer set to Zero since this excludes service line.			
	\$ thousands			
<b>Other Distr Operating Exp factor</b>				
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	\$0
878- Meter & House Regulator Exp	\$7,002	\$0	\$0	\$7,002
879- Customer Installations Exp	\$15,146	\$0	\$0	\$15,146
Total	<u>\$40,222</u>	<u>\$12,323</u>	<u>\$617</u>	<u>\$27,281</u>
	<u>100.0%</u>	<u>30.6%</u>	<u>1.8%</u>	<u>67.8%</u>
<b>Other Distr Maintenance Exp</b>				
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	<u>\$20,321</u>	<u>\$10,536</u>	<u>\$577</u>	<u>\$9,209</u>
	<u>100.0%</u>	<u>51.8%</u>	<u>2.8%</u>	<u>45.3%</u>
<b>Maint. of Mains Factor DOF/DIR</b>				
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%
	<u>100.0%</u>	<u>93.3%</u>	<u>4.7%</u>	<u>2.0%</u>
	\$ thousands			
<b>DIR/Other Distr Maintenance Exp Factor</b>				
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%
	<u>100.0%</u>	<u>35.2%</u>	<u>1.9%</u>	<u>62.9%</u>

	# 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
	<u>100.0%</u>	<u>52.10%</u>	<u>2.30%</u>	<u>45.70%</u>
Demand Only Factor				
Miles in 2024 (excludes t	8,395	8,045	351	0
	<u>100.0%</u>	<u>95.80%</u>	<u>4.20%</u>	<u>0.00%</u>

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

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

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

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
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**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
<b>Transmission</b>						
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			-
<b>Total Transmission</b>	<b>622,582</b>	<b>(229,407)</b>	<b>393,174,816</b>	<b>13.6%</b>	<b>278,013</b>	<b>14,503,661</b>
<b>Distribution</b>						
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			-
<b>Distribution Net Plant Total</b>	<b>\$2,900,566</b>	<b>(\$807,906)</b>	<b>\$2,092,660</b>	<b>72.4%</b>	<b>1,479,713</b>	<b>68,390</b>
<b>General Plant</b>						
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			
<b>General Plant Total</b>	<b>31,536</b>	<b>(9,288)</b>	<b>22,248</b>			<b>1,292</b>
Common plant			\$380,894	14.0%	285,061	\$56,580
<b>Total Utility Gas Plant In Service</b>	<b>3,554,685</b>	<b>(1,046,602)</b>	<b>2,888,977</b>	<b>100.0%</b>	<b>2,042,786</b>	<b>140,766</b>

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!	
<b>Embedded Cost Allocations</b>												
<b>Allocated Revenue:</b>		#DIV/0!	#DIV/0!	#DIV/0!	538,944,792	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Transmission		#DIV/0!	#DIV/0!	#DIV/0!	68,931,885	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Customer-related		#DIV/0!	#DIV/0!	#DIV/0!	264,608,085	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
HP Distribution		#DIV/0!	#DIV/0!	#DIV/0!	9,887,785	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
MP Distribution		#DIV/0!	#DIV/0!	#DIV/0!	195,517,037	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
<b>Embedded Costs - Enter up to 100</b>												
Addr	Total	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										
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 Excl'd)	100% Transmission										
855	Tran Op-Other Fuel & Power for Comp Sta (GRC Excl'd)	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'd 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-Meas & Sense Expenses	Demand Customer Factor DEF				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-Services	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-Noncollectible 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	Admin Gen Op-Salaries+ Payroll taxes for Gas Operat	A&G FERC Account				26,799,685	26,799,685	26,799,685	26,799,685			
921	Admin Gen Op-Office Supplies & Expenses	A&G FERC Account				11,129,195	11,129,195	11,129,195	11,129,195			
922	Admin Gen Op-Gen Administrative Exp Transferred	A&G FERC Account				(4,495,564)	(4,495,564)	(4,495,564)	(4,495,564)			
923	Admin Gen Op-Outside Services Employed - General	A&G FERC Account				39,645,528	39,645,528	39,645,528	39,645,528			
924	Admin Gen Op-Property Insurance	A&G FERC Account				2,004,580	2,004,580	2,004,580	2,004,580			
925	Admin Gen Op-Injuries & Damages	A&G FERC Account				9,193,789	9,193,789	9,193,789	9,193,789			
926	Admin Gen Op-Employee Pensions & Benefits	A&G FERC Account				18,298,450	18,298,450	18,298,450	18,298,450			
927	Admin Gen Op-Franchise Requirements (GRC excl'd)	A&G FERC Account										
928	Admin Gen 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	Admin Gen Op-Rents	A&G FERC Account				4,509,137	4,509,137	4,509,137	4,509,137			
932	Admin Gen 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!	#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!	#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!	#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!	#DIV/0!	(245,098)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Functionalized Taxes - Distribution		Plant Factor	#DIV/0!	#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!	#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				(885)	(885)	(885)	(885)			
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 A&G Expenses						8,753,344						
Transmission Return						22,929,618						
Transmission Depreciation						18,731,663						
Transmission Taxes						(268,401)						
Miscellaneous Revenue - Transmission						(466,577)						
HPD O&M Expenses					1,623,700	1,623,700	1,516,448	1,516,448				
HPD A&G Expenses					2,548,193	2,548,193	2,548,193	2,548,193				
HPD Return						3,070,203						
HPD Depreciation						2,799,986						
HPD Taxes						(80,888)						
Miscellaneous Revenue - HPD					(118,388)	(118,388)	(118,388)	(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						61,363,821						
MPD Depreciation						55,968,302						
MPD Taxes						(717,587)						
Miscellaneous Revenue - MPD					(2,363,899)	(2,363,899)	(2,363,899)	(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						69,457,961						
Customer Depreciation						63,325,986						
Customer Taxes						(812,794)						
Miscellaneous Revenue - Customer					(4,147,551)	(3,762,916)	(3,762,916)	(3,762,916)				
<b>Total Costs</b>		SCD Total A&G	#DIV/0!	#DIV/0!	#DIV/0!	119,813,500	119,813,500	119,813,500	119,813,500			
SCD Total O&M			#DIV/0!	#DIV/0!	#DIV/0!	466,865,455						

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					
<b>O&amp;M Transmission</b>		<b>O&amp;M Transmission</b>												
850 Tran Op-Supervision & Engineering	3,153,830	3,153,830	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
851 Tran Op-System Control & Load Dispatching	1,117,713	1,117,713	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
852 Tran Op-Communication System Expenses	-	-	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
853 Tran Op-Compressor Station Labor & Expenses	2,638,111	2,638,111	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
854 Tran Op-Gas From Comp Sta Fuel (GRC Excluded)	-	-	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
855 Tran Op-Other Fuel & Power for Comp Sta (GRC Excluded)	-	-	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
856 Tran Op-Mains Expenses	1,437,252	1,437,252	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
857 Tran Op-Measuring & Regulating Station Expenses	614,056	614,056	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
858 Tran Op-Transmission & Compression Of Gas By Other	-	-	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
859 Tran Op-Other Expenses (PBR excl Haz Waste)	1,184,803	1,184,803	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
860 Tran Op-Rents	4,547	4,547	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
861 Maintenance Supervision & Engineering	4,699,315	4,699,315	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
862 Tran Mt-Structures & Improvements	122	122	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
863 Maintenance of Mains	3,586,208	3,586,208	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
864 Tran Mt-Compressor Station Equipment	893,215	893,215	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
865 Tran Mt-Measuring & Regulating Station Equipment	(136,832)	(136,832)	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
866 Maintenance of Communication Equipment	-	-	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
867 Tran Mt-Other Equipment	-	-	-	-	-	100%	0%	0%	0%	0%	0%	0%	0%	0%
<b>Total Transmission O&amp;M Expenses</b>	<b>19,192,338</b>	<b>19,192,338</b>												
<b>Distribution O&amp;M</b>		<b>O&amp;M Distribution</b>												
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-Services	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%				
<b>Total Distribution O&amp;M Expenses</b>	<b>82,654,159</b>		<b>50,524,692</b>	<b>1,623,730</b>	<b>30,505,737</b>									
<b>Customer Accounts</b>		<b>O&amp;M Customer Accounts</b>												
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%				
<b>Total Customer Accounts O&amp;M Expenses</b>	<b>18,251,349</b>		<b>18,251,349</b>											
<b>Customer Services</b>		<b>O&amp;M Customer Services</b>												
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%				
<b>Total Customer Services O&amp;M Expenses</b>	<b>10,013,105</b>		<b>10,013,105</b>											
<b>A&amp;G FERC Account ( Table 7)</b>		<b>A&amp;G FERC</b>												
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	0%	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	8,796,898	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%				
<b>Total A&amp;G Expenses</b>	<b>119,813,500</b>	<b>8,753,344</b>	<b>57,631,301</b>	<b>2,548,193</b>	<b>50,880,663</b>									
<b>Capital</b>		<b>Capital</b>												
<b>Functionalized Return:</b>		<b>Functionalized Return:</b>												
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%				
<b>Total Return</b>	<b>156,741,004</b>	<b>22,929,618</b>	<b>69,437,361</b>	<b>3,070,203</b>	<b>61,303,821</b>									
<b>Capital</b>		<b>Capital</b>												
<b>Functionalized Depreciation:</b>		<b>Functionalized Depreciation:</b>												
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	2,457,612	7%	48%	2%	42%	0%				
<b>Total Depreciation</b>	<b>140,765,937</b>	<b>18,731,663</b>	<b>63,252,986</b>	<b>2,799,986</b>	<b>55,908,302</b>									
<b>Capital</b>		<b>Capital</b>												
<b>Functionalized Taxes:</b>		<b>Functionalized Taxes:</b>												
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%				
<b>Total Taxes</b>	<b>(1,834,720)</b>	<b>(268,401)</b>	<b>(812,794)</b>	<b>(35,938)</b>	<b>(717,587)</b>									
<b>Miscellaneous Revenues</b>		<b>Miscellaneous Revenues</b>												
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%				
<b>Total Miscellaneous Revenues</b>	<b>(6,651,890)</b>	<b>(406,674)</b>	<b>(3,762,916)</b>	<b>(118,389)</b>	<b>(2,363,899)</b>									
<b>Total Embedded Costs</b>		<b>68,931,885</b>	<b>\$264,608,085</b>	<b>\$9,887,785</b>	<b>\$195,517,03</b>									

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)
<b>Total NBV</b>	<b>\$2,042,787</b>	<b>100%</b>	<b>\$156,741</b>	<b>(41,980.57)</b>	<b>\$39,846</b>	<b>(\$1,835)</b>

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
<b>Total</b>	<b>10%</b>	<b>7.67%</b>		<b>\$2,042,787</b>	<b>\$116,741</b>	

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	
<b>Total</b>	<b>\$89,579</b>	<b>\$68,061 100.00%</b>
		<b>\$89,579</b>

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
<b>Allocator</b>		<b>89.093%</b>	<b>10.717%</b>	<b>0.026%</b>	<b>0.080%</b>	<b>0.010%</b>	<b>0.046%</b>	<b>0.007%</b>	<b>0.022%</b>	<b>100.000%</b>
		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%	148.58	N/A	148.58
Transmission	100.7	7.50%	7.55	1.4	13.5

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	132.9	5.9	118.5

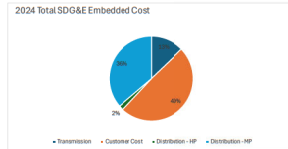
Table 14(H)(3)				
2024 SDG&E's Labor Factors to Allocate A&G				
	(A)	(B)	(A x B)	
	Labor Costs	Labor %	Total A&G	Allocated A&G Costs
	(\$MM)	(%)	(\$MM)	(\$MM)
Transmission	8.0	7.2%	139.8	8.8
Customer Related	32.7	45.1%	139.8	57.8
HP Distribution	1.4	2.1%	139.8	2.5
MP Distribution	28.9	42.9%	139.8	50.9
Total	69.1	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	79.0

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	116.5
O&M, A&G, Miscellaneous Expenses	23.6	132.7	4.1	79.0
Total	65.0	264.6	9.9	195.5

Table 17						
2024 SoCalGas & SDG&E Embedded Cost						
	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	3,480.50
SDG&E						
Capital related Costs		41.4	132.0	5.8	116.5	296.7
O&M, A&G Expenses		23.6	132.7	4.1	79.0	243.3
Total		65.0	264.7	9.9	195.5	539.5
Total SoCalGas + SDG&E						
Capital related Costs	214	471.3	905.2	99.1	469.8	2,209.40
O&M, A&G Expenses	106.3	305.6	845.3	81.7	372.9	1,811.80
Total	320.3	777.0	1,950.50	180.8	842.7	4,021.20

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%	\$72.22	\$10.91	(\$0.32)
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)

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		288.1		1,479.7	1,767.8	278.0	2,045.8
Transmission	7%	20.8	0%	-	20.8	278.0	298.8
Customer	46%	137.1	50%	767.9	905.0	-	905.0
HP Distribution	2%	6.1	2%	34.0	40.0	-	40.0
MP Distribution	42%	121.1	46%	677.8	799.0	-	799.0



