Guidance Instructions for WMP Cost Reporting Template September 2024

- 1. Please review, correct and complete all fields listed in the associated excel spreadsheet file ([Utility Name (e.g., PG&E, SCE, or SDG&E)] IOU WMP Cost Reporting and Account Tracking Template.xlsx):
 - a. Use the date of the response to this data request to change the file name following format the "[Utility Name] WMP Cost Reporting Template yyyymmdd.xlsx".
 - b. Tab "Overview and Instructions": follow the instructions.
 - c. Tabs "General Info," "HFTD, CapEx," "HFTD, OpEx," "non-HFTD, CapEx," "non-HFTD, OpEx": Use the methods described below for filling out each field as described.
 - d. Tab "Account Tracking": Use the methods described in associated "Guidance for Accounts Tracking" for filling out each field as described.

Tab: General Info (1 of 5)

Col.	Title	Instructions	SDG&E Notes
A	Mitigation Initiative	Autogenerated code unique to this information-only	
	Cost Reporting	submittal: This is an autogenerated code for this WMP	
	Identification Code	Cost Reporting template for each mitigation initiative	
		intended to allow for tracking across filings (GRC, WMP,	
		SB 884, etc.). It combines the Utility Initiative Tracking	
		ID and GRC Activity Unique Code.	
В	Utility Initiative	Unique Mitigation Initiative Code Number from WMPs	
	Tracking ID	and QDRs. The "Utility Initiative Tracking ID" is a	
		unique tracking ID for a given Initiative. This ID must	
		match the "Utility Initiative Tracking ID" field for the	
		same initiative in all QDR submissions for the	
		initiative(s) entire lifecycle. Provide from most current	
		QDR (Table 11, Column 2: UtilityInitiativeTrackingID). ¹	
C	WMP Mitigation	Provide from most current QDR (Table 11, Column 1:	
	Initiative Title	WMPInitiativeActivity). ²	

¹ See <u>Data Analytics Division | Office of Energy Infrastructure Safety (ca.gov)</u>: QDR Wildfire Mitigation Data Tables 1-15 Template.

² See Data Analytics Division | Office of Energy Infrastructure Safety (ca.gov): QDR Wildfire Mitigation Data Tables 1-15 Template.

December 20, 2024

	11501 20, 2024		
D	WMP Mitigation	Brief WMP Mitigation Initiative activity description.	
	Initiative Description	Provide from most current QDR (Table 1, Column 7:	
		InitiativeDescription). ³	
E	WMP Mitigation	Select Category Value from pull-down menu to align	
	Initiative Category	with information provided in the most current QDR. ⁴	
F	Type of Units (e.g.,	Provide the unit of measure of quantifiable, numeric units	
	miles, # of inspections,	(e.g., miles, # of inspections, # of poles	
	# of poles	repaired/replaced, etc.). For non-quantitative units,	
	repaired/replaced, etc.)	indicate "non-numeric." Provide units as provided in	
		most current QDR (Table 1, Column 19:	
		QuantTargetUnits).5	
G	WMP File Location		
	(URL)		
Н	Cost requested in	Record the cost requested in the initializing Application	
	original GRC	filed for Test Year (TY) of the most recent (and currently	
	Application	applicable) GRC, prior to the GRC Decision authorizing	
		funding for this mitigation initiative. (e.g., SCE 2025 TY	
		Application filed in 2023)	
I	GRC Activity Title	Provide relevant GRC Mitigation Initiative Activity Title.	
J	GRC Activity Unique	Provide relevant mitigation initiative Activity Unique	
	Code (MAT, WBS,	Code (Maintenance Activity Type [PG&E], Work	
	Budget Code/Cost	Breakdown Structure [SCE], Budget Code/Cost Center	
	Center)	Level [SDG&E]) from most recently approved GRC. ⁶	
K	GRC Activity	Provide brief GRC Mitigation Initiative Activity	
	Description	Description.	

_

³ See <u>Data Analytics Division</u> | <u>Office of Energy Infrastructure Safety (ca.gov)</u>: QDR Wildfire Mitigation Data Tables 1-15 Template.

⁴ See <u>Data Analytics Division</u> Office of Energy Infrastructure Safety (ca.gov): QDR Wildfire Mitigation Data Tables 1-15 Template.

⁵ See <u>Data Analytics Division</u> <u>Office of Energy Infrastructure Safety (ca.gov)</u>: QDR Wildfire Mitigation Data Tables 1-15 Template.

⁶ See D.24-05-064 Appendix A (Row 28): Risk-Based Decision-Making Framework Regarding Required Elements for Risk and Mitigation Analysis in the Risk Assessment Mitigation Phase (RAMP) and General Rate Case (GRC) Applications. For PG&E's gas operations and electric distribution operations, programs are defined at the Maintenance Activity Type (MAT) level. For SCE, Programs are defined at the GRC Activity and Work Breakdown Structure (WBS) levels for expense and capital, respectively. For SDG&E, Capital programs are defined at the budget code (BC) level, and an expense program is presented by workpaper, which typically contains a single cost center (CC) or a group of cost centers.

L	GRC Activity Section	Provide where to find this in the currently applicable	
	and Page Number	GRC.	
		IMPORTANT: As this field relates to the "Utility WMP	
		Mitigation Initiative," create additional rows duplicating	
		on the "Utility WMP Mitigation Initiative" field if	
		necessary (e.g., if a one to many relationship between	
		GRC Activity and WMP activity exists, such as when a	
		GRC Activity falls into more than one WMP activity).	
M	GRC Appendix	Identify the workpapers associated with this GRC	
		Activity.	
N	GRC File Location	Provide link to the originally submitted GRC file.	
	(URL)		
О	Recorded Costs Above	Provide total costs above amount authorized in GRC for	Included 2023 only (Column H – Column B) as
	GRC Authorization	this mitigation initiative as follows: Total = all non-GRC	these are the only "recorded" amounts in
		authorized/projected cost fields in Columns H-S of Tabs	Columns B-G.
		2-5 minus combined total of GRC cost fields in Columns	
		B-G of Tabs 2-5.	
P	Cost-Benefit Ratio	Provide Cost-Benefit Ratio of the mitigation initiative per	
	(CBR) (\$)	D.22-12-027. For undergrounding, benefits must relate to	
		the mitigation of overhead line miles not underground	
		miles mitigated.	
Q	Risk Spend Efficiency	Only if not providing CBR. D.18-12-014 provides that	
	(RSE) Calculation	the utilities are to provide a ranking of proposed	
		mitigations by RSE as part of their GRC submission. In	
		D.22-12-027, CPUC extended the requirement to develop	
		RSEs from mitigations, proposed by utilities to address	
		risks, to "controls," which are programs or activities	
		required by statute, regulations or prior Commission	
		decisions. Energy Safety requires electric utilities to	
		provide RSEs in their WMPs.	
R	Comments	Provide any explanatory notes needed for clarification of	
		data provision.	
		 Explain deviations between total forecast and 	
		total recorded costs and units (e.g., unit cost	
		increases, changing MAT/WBS/BC/CC or Utility	

SPD_WSPS_SDG&E_2024_004 SDG&E Response December 20, 2024

Initiative Tracking ID designations), similar to	
explanations provided in the Risk Spend	
Accountability Reports in columns T-U, "Cost	
Variance Explanation & Unit Variance	
Explanation", (e.g., unit cost increases, changing	
MAT/WBS/CC code designations).	
 Explain any of the following: Disappearance of 	
Utility Initiative Tracking ID (UITID) from	
QDR/quarter to the next. Grouping of UITIDs on	
a single line in the QDR. Change of this	
grouping composition between quarters. Change	
of UITID format (hyphens versus underscores).	

Tab: HFTD, CapEx (2 of 5)

Col.	Title	Instructions	SDG&E Notes
Α	Mitigation Initiative	Autogenerated code (see above).	
	Cost Reporting	, , , , , , , , , , , , , , , , , , ,	
	Identification Code		
В	WMP 2023 (\$)	Record dollar amounts for WMP Year 1 CapEx (\$) in the in the HFTD	
С	WMP 2023 Number	Record unit amounts for WMP Year 1 CapEx (where	
	of Units (where	applicable) in the HFTD	
	applicable)		
D	WMP 2024 (\$)	Record dollar amounts for WMP Year 2 CapEx (\$)in the HFTD	
Е	WMP 2024 Number	Record unit amounts for WMP Year 2 CapEx (where	
	of Units (where	applicable) in the HFTD	
	applicable)		
F	WMP 2025 (\$)	Record dollar amounts for WMP Year 3 CapEx (\$) in	
		the HFTD	
G	WMP 2025 Number	Record unit amounts for WMP Year 3 CapEx (where	
	of Units (where	applicable) in the HFTD	
	applicable)		

	<u>'</u>		
Н	Costs authorized in last GRC (202x) (\$) for WMP 2023	Record dollar amounts for CapEx revenue authorized in last GRC (202x) (\$) in the HFTD for WMP Year 1	
I	Units authorized in last GRC (202x) (\$) for WMP 2023	Record unit amounts for CapEx Units authorized in last GRC (202x) in the HFTD for WMP Year 1	
J	Costs authorized in last GRC (202x) (\$) for WMP 2024	Record dollar amounts for CapEx revenue authorized in last GRC (202x) (\$) in the HFTD for WMP Year 2	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
K	Units authorized in last GRC (202x) (\$) for WMP 2024	Record unit amounts for CapEx Units authorized in last GRC (202x) in the HFTD for WMP Year 2	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
L	Costs authorized in last GRC (202x) (\$) for WMP 2025	Record dollar amounts for CapEx revenue authorized in last GRC (202x) (\$) in the HFTD for WMP Year 3	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
M	Units authorized in last GRC (202x) (\$) for WMP 2025	Record unit amounts for CapEx Units authorized in last GRC (202x) in the HFTD for WMP Year 3	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
N	Costs to be requested in next GRC (202x) (\$) for WMP 2023	Record any dollar amounts for CapEx Costs anticipated to be requested in next GRC (202x) (\$) in the HFTD used to estimate costs for current WMP Year 1	Not applicable. Costs for 2023 are excluded from SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.

О	Units to be requested	Record any unit amounts for CapEx Costs anticipated to	Not applicable. Costs for 2023 are excluded from
	in next GRC (202x)	be requested in next GRC (202x) (\$) in the HFTD used	SDG&E's pending 2024 GRC, approved on
	(\$) for WMP 2023	to estimate costs for current WMP Year 1	December 19, 2024. SDG&E has provided all
	` ,		currently available information for all categories
			and will supplement with 2024 Authorized numbers
			as applicable by January 10.
P	Costs to be requested	Record any dollar amounts for CapEx Costs anticipated	
	in next GRC (202x)	to be requested in next GRC (202x) (\$) in the HFTD	
	(\$) for WMP 2024	used to estimate costs for current WMP Year 2	
Q	Units to be requested	Record any unit amounts for CapEx Costs anticipated to	
	in next GRC (202x)	be requested in next GRC (202x) (\$) in the HFTD used	
	(\$) for WMP 2024	to estimate costs for current WMP Year 2	
R	Costs to be requested	Record any dollar amounts for CapEx Costs anticipated	Not applicable. Costs for 2025 are not available by
	in next GRC (202x)	to be requested in next GRC (202x) (\$) in the HFTD	mitigation. Revenue requirement for 2025 is based
	(\$) for WMP 2025	used to estimate costs for current WMP Year 3	on post-test year attrition mechanism.
S	Units to be requested	Record any unit amounts for CapEx Costs anticipated to	Not applicable. Costs for 2025 are not available by
	in next GRC (202x)	be requested in next GRC (202x) (\$) in the HFTD used	mitigation. Revenue requirement for 2025 is based
	(\$) for WMP 2025	to estimate costs for current WMP Year 3	on post-test year attrition mechanism.
T	Costs (\$) recorded via	Record dollar amounts for CapEx Costs recorded via	SDG&E has provided incremental 2023 CapEx
	Application for WMP	Application (202x) (\$) in the HFTD (\$). Provide total of	which will be filed for recovery in the WMP Track
	2023	all costs currently recorded in memo and/or balancing	3 application. To clarify, CapEx costs are not
		accounts for WMP year 1 (e.g., total applied to this	recorded in a memo and/or balancing account.
		mitigation for this year from all accounts in the Account	Capital-related costs (depreciation, return, and
		Tracking tab).	income taxes on assets in service) are recorded to
			the memo and/or balancing accounts. This does not
			occur until CapEx costs go into service and are
			deemed used and useful.
U	Units recorded via	Record unit amounts for CapEx Units recorded via	SDG&E has provided incremental 2023 CapEx
	Application for WMP	Application (202x) in the HFTD. Provide total of all	which will be filed for recovery in the WMP Track
	2023	units worked as currently recorded in memo and/or	3 application. To clarify, CapEx costs are not
		balancing accounts for WMP year 1 (e.g., total worked	recorded in a memo and/or balancing account.
		for this mitigation for this year from all accounts in the	Capital-related costs (depreciation, return, and
		Account Tracking tab).	income taxes on assets in service) are recorded to
			the memo and/or balancing accounts. This does not
			occur until CapEx costs are deemed used and useful
			and go into service.

December 20, 202	4
------------------	---

V	Costs (\$) recorded via Application for WMP 2024	Record dollar amounts for CapEx Costs recorded via Application (202x) (\$) in the HFTD (\$). Provide total of all costs currently recorded in memo and/or balancing accounts for WMP year 2 (e.g., total applied to this mitigation for this year from all accounts in the Account Tracking tab).	Not applicable. Costs for 2024 are requested in SDG&E's pending 2024 GRC, approved on December 19, 2024 SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10. To clarify, CapEx costs are not recorded in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to memo and/or balancing account. This does not
			occur until CapEx costs are deemed used and useful and go into service.
W	Units recorded via Application for WMP 2024	Record unit amounts for CapEx Units recorded via Application (202x) in the HFTD. Provide total of all units worked as currently recorded in memo and/or balancing accounts for WMP year 2 (e.g., total worked for this mitigation for this year from all accounts in the Account Tracking tab).	Not applicable. Costs for 2024 are requested in SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10. To clarify, CapEx costs are not recorded in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to memo and/or balancing account. This doesn't occur until CapEx costs are deemed used and useful and go into service.
X	Costs (\$) recorded via Application for WMP 2025	Record dollar amounts for CapEx Costs recorded via Application (202x) (\$) in the HFTD (\$). Provide total of all costs currently recorded in memo and/or balancing accounts recovered for WMP year 3 (e.g., total applied to this mitigation for this year from all accounts in the Account Tracking tab).	Not applicable. Costs for 2025 are requested in SDG&E's pending 2024 GRC but not by mitigation. To clarify, CapEx costs are not recorded in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to memo and/or balancing account. This doesn't occur until CapEx costs are deemed used and useful and go into service.
Y	Units recorded via Application for WMP 2025	Record unit amounts for CapEx Units recorded via Application (202x) in the HFTD. Provide total of all units worked as currently recorded in memo and/or	Not applicable. Costs for 2025 are requested in SDG&E's pending 2024 GRC but not by mitigation. To clarify, CapEx costs are not recorded

		balancing accounts for WMP year 3 (e.g., total worked for this mitigation for this year from all accounts in the Account Tracking tab).	in a memo and/or balancing account. Capital-related costs (depreciation, return, and income taxes on assets in service) are recorded to memo and/or balancing account. This doesn't occur until CapEx costs are deemed used and useful and go into service.
Z	SB 884 Activity, Forecasted Costs (\$) for WMP 2023	Record dollar amounts for SB 884 Activity Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 1.	Not applicable.
AA	SB 884 Activity, Forecasted Units for WMP 2023	Record unit amounts for SB 884 Activity related to Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 1.	Not applicable.
AB	SB 884 Activity, Forecasted Costs (\$) for WMP 2024	Record dollar amounts for SB 884 Activity Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 2.	Not applicable.
AC	SB 884 Activity, Forecasted Units for WMP 2024	Record unit amounts for SB 884 Activity related to Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 2.	Not applicable.
AD	SB 884 Activity, Forecasted Costs (\$) for WMP 2025	Record dollar amounts for SB 884 Activity Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 3.	Not applicable.
AE	SB 884 Activity, Forecasted Units for WMP 2025	Record unit amounts for SB 884 Activity related to Forecasted CapEx Costs applicable to the specified WMP activity for WMP Year 2.	Not applicable.
AF	FERC or Other Forecasted Costs (\$) to be recovered for WMP 2023	Record dollar amounts for FERC or Other Forecasted CapEx Costs, in the HFTD for WMP Year 1. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.
AG	FERC or Other Forecasted Units to be recovered for WMP 2023	Record unit amounts for FERC or Other Forecasted CapEx Costs, in the HFTD for WMP Year 1. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.
AH	FERC or Other Forecasted Costs (\$)	Record dollar amounts for FERC or Other Forecasted CapEx Costs, in the HFTD for WMP Year 2. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.

December 20, 2024

	to be recovered for		
A T	WMP 2024	D. 1. '. C. FEDG. O.I. F 1	N. d. 11 EEDC
AI	FERC or Other	Record unit amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Units to	CapEx Costs, in the HFTD for WMP Year 2. Other may	SDG&E's FERC formula rate.
	be recovered for	refer to sources such as federal/state grants.	
	WMP 2024		
AJ	FERC or Other	Record dollar amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Costs (\$)	CapEx Costs, in the HFTD for WMP Year 3. Other may	SDG&E's FERC formula rate.
	to be recovered for	refer to sources such as federal/state grants.	
	WMP 2025		
AK	FERC or Other	Record unit amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Units to	CapEx Costs, in the HFTD for WMP Year 3. Other may	SDG&E's FERC formula rate.
	be recovered for	refer to sources such as federal/state grants.	
	WMP 2025		
AL	Comments	Provide any explanatory notes. Explain deviations	
		between total forecast and total recorded costs and units	
		(e.g., unit cost increases, changing MAT/WBS/BC/CC	
		or Utility Initiative Tracking ID designations), similar to	
		explanations provided in the Risk Spend Accountability	
		Reports in columns T-U, "Cost Variance Explanation &	
		Unit Variance Explanation", (e.g., unit cost increases,	
		changing MAT/WBS/CC code designations).	

Tab: HFTD, OpEx (3 of 5)

Col.	Title	Instructions	SDG&E Notes
A	Mitigation Initiative	Autogenerated code (see above).	
	Cost Reporting		
	Identification Code		
В	WMP 2023 (\$)	Record dollar amounts for WMP Year 1 OpEx (\$) in the	
		in the HFTD	
С	WMP 2023 Number	Record unit amounts for WMP Year 1 OpEx (where	
	of Units (where	applicable) in the HFTD	
	applicable)		

D	WMP 2024 (\$)	Record dollar amounts for WMP Year 2 OpEx (\$)in the HFTD	
Е	WMP 2024 Number of Units (where applicable)	Record unit amounts for WMP Year 2 OpEx (where applicable) in the HFTD	
F	WMP 2025 (\$)	Record dollar amounts for WMP Year 3 OpEx (\$) in the HFTD	
G	WMP 2025 Number of Units (where applicable)	Record unit amounts for WMP Year 3 OpEx (where applicable) in the HFTD	
Н	Costs authorized in last GRC (202x) (\$) for WMP 2023	Record dollar amounts for OpEx revenue authorized in last GRC (202x) (\$) in the HFTD for WMP Year 1	
I	Units authorized in last GRC (202x) (\$) for WMP 2023	Record unit amounts for OpEx Units authorized in last GRC (202x) in the HFTD for WMP Year 1	
J	Costs authorized in last GRC (202x) (\$) for WMP 2024	Record dollar amounts for OpEx revenue authorized in last GRC (202x) (\$) in the HFTD for WMP Year 2	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
K	Units authorized in last GRC (202x) (\$) for WMP 2024	Record unit amounts for OpEx Units authorized in last GRC (202x) in the HFTD for WMP Year 2	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
L	Costs authorized in last GRC (202x) (\$) for WMP 2025	Record dollar amounts for OpEx revenue authorized in last GRC (202x) (\$) in the HFTD for WMP Year 3	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.

M	Units authorized in	Record unit amounts for OpEx Units authorized in last	Not applicable. 2024 and 2025 are part of
	last GRC (202x) (\$)	GRC (202x) in the HFTD for WMP Year 3	SDG&E's pending 2024 GRC, approved on
	for WMP 2025		December 19, 2024. SDG&E has provided all
			currently available information for all categories
			and will supplement with 2024 Authorized numbers
			as applicable by January 10.
N	Costs to be requested	Record any dollar amounts for OpEx Costs anticipated	Not applicable. Costs for 2023 are excluded from
	in next GRC (202x)	to be requested in next GRC (202x) (\$) in the HFTD	SDG&E's pending 2024 GRC, approved on
	(\$) for WMP 2023	used to estimate costs for current WMP Year 1	December 19, 2024. SDG&E has provided all
			currently available information for all categories
			and will supplement with 2024 Authorized numbers
			as applicable by January 10.
О	Units to be requested	Record any unit amounts for OpEx Costs anticipated to	Not applicable. Costs for 2023 are excluded from
	in next GRC (202x)	be requested in next GRC (202x) (\$) in the HFTD used	SDG&E's pending 2024 GRC, approved on
	(\$) for WMP 2023	to estimate costs for current WMP Year 1	December 19, 2024. SDG&E has provided all
			currently available information for all categories
			and will supplement with 2024 Authorized numbers
			as applicable by January 10.
P	Costs to be requested	Record any dollar amounts for OpEx Costs anticipated	
	in next GRC (202x)	to be requested in next GRC (202x) (\$) in the HFTD	
	(\$) for WMP 2024	used to estimate costs for current WMP Year 2	
Q	Units to be requested	Record any unit amounts for OpEx Costs anticipated to	
	in next GRC (202x)	be requested in next GRC (202x) (\$) in the HFTD used	
	(\$) for WMP 2024	to estimate costs for current WMP Year 2	
R	Costs to be requested	Record any dollar amounts for OpEx Costs anticipated	Not applicable. Costs for 2025 are not available by
	in next GRC (202x)	to be requested in next GRC (202x) (\$) in the HFTD	mitigation. Revenue requirement for 2025 is based
	(\$) for WMP 2025	used to estimate costs for current WMP Year 3	on post-test year attrition mechanism.
S	Units to be requested	Record any unit amounts for OpEx Costs anticipated to	Not applicable. Costs for 2025 are not available by
	in next GRC (202x)	be requested in next GRC (202x) (\$) in the HFTD used	mitigation. Revenue requirement for 2025 is based
	(\$) for WMP 2025	to estimate costs for current WMP Year 3	on post-test year attrition mechanism.
T	Costs (\$) recorded via	Record dollar amounts for OpEx Costs recorded via	
	Application for WMP	Application (202x) (\$) in the HFTD (\$). Provide total of	
	2023	all costs currently recorded in memo and/or balancing	
		accounts for WMP year 1 (e.g., total applied to this	
		mitigation for this year from all accounts in the Account	
		Tracking tab).	

December	20.	2024
DOCULIDOL	20,	2027

U	Units recorded via	Record unit amounts for OpEx Units recorded via	
	Application for WMP	Application (202x) in the HFTD. Provide total of all	
	2023	units worked as currently recorded in memo and/or	
		balancing accounts for WMP year 1 (e.g., total worked	
		for this mitigation for this year from all accounts in the	
		Account Tracking tab).	
V	Costs (\$) recorded via	Record dollar amounts for OpEx Costs recorded via	Not applicable. Costs for 2024 are requested in
	Application for WMP	Application (202x) (\$) in the HFTD (\$). Provide total of	SDG&E's pending 2024 GRC, approved on
	2024	all costs currently recorded in memo and/or balancing	December 19, 2024. SDG&E has provided all
		accounts for WMP year 2 (e.g., total applied to this	currently available information for all categories
		mitigation for this year from all accounts in the Account	and will supplement with 2024 Authorized numbers
		Tracking tab).	as applicable by January 10.
W	Units recorded via	Record unit amounts for OpEx Units recorded via	Not applicable. Costs for 2024 are requested in
	Application for WMP	Application (202x) in the HFTD. Provide total of all	SDG&E's pending 2024 GRC, approved on
	2024	units worked as currently recorded in memo and/or	December 19, 2024. SDG&E has provided all
		balancing accounts for WMP year 2 (e.g., total worked	currently available information for all categories
		for this mitigation for this year from all accounts in the	and will supplement with 2024 Authorized numbers
		Account Tracking tab).	as applicable by January 10.
X	Costs (\$) recorded via	Record dollar amounts for OpEx Costs recorded via	Not applicable. Costs for 2025 are requested in
	Application for WMP	Application (202x) (\$) in the HFTD (\$). Provide total of	SDG&E's pending 2024 GRC, approved on
	2025	all costs currently recorded in memo and/or balancing	December 19, 2024. SDG&E has provided all
		accounts for WMP year 3 (e.g., total applied to this	currently available information for all categories
		mitigation for this year from all accounts in the Account	and will supplement with 2024 Authorized numbers
		Tracking tab).	as applicable by January 10.
Y	Units recorded via	Record unit amounts for OpEx Units recorded via	Not applicable. Costs for 2025 are requested in
	Application for WMP	Application (202x) in the HFTD. Provide total of all	SDG&E's pending 2024 GRC, approved on
	2025	units worked as currently recorded in memo and/or	December 19, 2024. SDG&E has provided all
		balancing accounts for WMP year 3 (e.g., total worked	currently available information for all categories
		for this mitigation for this year from all accounts in the	and will supplement with 2024 Authorized numbers
		Account Tracking tab).	as applicable by January 10.
Z	SB 884 Activity,	Record dollar amounts for SB 884 Activity Forecasted	Not applicable.
	Forecasted Costs (\$)	OpEx Costs in the HFTD applicable to the specified	
	for WMP 2023	WMP activity for WMP Year 1.	
AA	SB 884 Activity,	Record unit amounts for SB 884 Activity related to	Not applicable.
	Forecasted Units for	Forecasted OpEx Costs in the HFTD applicable to the	
	WMP 2023	specified WMP activity for WMP Year 1.	

AB	SB 884 Activity,	Record dollar amounts for SB 884 Activity Forecasted	Not applicable.
	Forecasted Costs (\$)	OpEx Costs in the HFTD applicable to the specified	
	for WMP 2024	WMP activity for WMP Year 2.	
AC	SB 884 Activity,	Record unit amounts for SB 884 Activity related to	Not applicable.
	Forecasted Units for	Forecasted OpEx Costs in the HFTD applicable to the	
	WMP 2024	specified WMP activity for WMP Year 2.	
AD	SB 884 Activity,	Record dollar amounts for SB 884 Activity Forecasted	Not applicable.
	Forecasted Costs (\$)	OpEx Costs in the HFTD applicable to the specified	
	for WMP 2025	WMP activity for WMP Year 3.	
AE	SB 884 Activity,	Record unit amounts for SB 884 Activity related to	Not applicable.
	Forecasted Units for	Forecasted OpEx Costs in the HFTD applicable to the	
	WMP 2025	specified WMP activity for WMP Year 2.	
AF	FERC or Other	Record dollar amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Costs (\$)	OpEx Costs in the HFTD for WMP Year 1. Other may	SDG&E's FERC formula rate.
	to be recovered for	refer to sources such as federal/state grants.	
	WMP 2023		
AG	FERC or Other	Record unit amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Units to	OpEx Costs in the HFTD for WMP Year 1. Other may	SDG&E's FERC formula rate.
	be recovered for	refer to sources such as federal/state grants.	
	WMP 2023		
AH	FERC or Other	Record dollar amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Costs (\$)	OpEx Costs in the HFTD for WMP Year 2. Other may	SDG&E's FERC formula rate.
	to be recovered for	refer to sources such as federal/state grants.	
	WMP 2024		
AI	FERC or Other	Record unit amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Units to	OpEx Costs in the HFTD for WMP Year 2. Other may	SDG&E's FERC formula rate.
	be recovered for	refer to sources such as federal/state grants.	
	WMP 2024		
AJ	FERC or Other	Record dollar amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Costs (\$)	OpEx Costs in the HFTD for WMP Year 3. Other may	SDG&E's FERC formula rate.
	to be recovered for	refer to sources such as federal/state grants.	
	WMP 2025		
AK	FERC or Other	Record unit amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Units to	OpEx Costs in the HFTD for WMP Year 3. Other may	SDG&E's FERC formula rate.
		refer to sources such as federal/state grants.	

December 20, 2024

	be recovered for WMP 2025		
AL	Comments	Provide any explanatory notes. Explain deviations	
		between total forecast and total recorded costs and units	
		(e.g., unit cost increases, changing MAT/WBS/BC/CC	
		or Utility Initiative Tracking ID designations), similar to	
		explanations provided in the Risk Spend Accountability	
		Reports in columns T-U, "Cost Variance Explanation &	
		Unit Variance Explanation", (e.g., unit cost increases,	
		changing MAT/WBS/CC code designations).	

Tab: non-HFTD, CapEx (4 of 5)

Col.	Title	Instructions	SDG&E Notes
Α	Mitigation Initiative	Autogenerated code (see above).	
	Cost Reporting		
	Identification Code		
В	WMP 2023 (\$)	Record dollar amounts for WMP Year 1 CapEx (\$) in	
		the in the non-HFTD	
С	WMP 2023 Number	Record unit amounts for WMP Year 1 CapEx (where	
	of Units (where	applicable) in the non-HFTD	
	applicable)		
D	WMP 2024 (\$)	Record dollar amounts for WMP Year 2 CapEx (\$)in the	
		non-HFTD	
Е	WMP 2024 Number	Record unit amounts for WMP Year 2 CapEx (where	
	of Units (where	applicable) in the non-HFTD	
	applicable)		
F	WMP 2025 (\$)	Record dollar amounts for WMP Year 3 CapEx (\$) in	
		the non-HFTD	
G	WMP 2025 Number	Record unit amounts for WMP Year 3 CapEx (where	
	of Units (where	applicable) in the non-HFTD	
	applicable)		
Н	Costs authorized in	Record dollar amounts for CapEx revenue authorized in	
	last GRC (202x) (\$)	last GRC (202x) (\$) in the non-HFTD for WMP Year 1	
	for WMP 2023		

December	20.	2024
D 0 0 0 1 1 1 0 0 1	,	

I	Units authorized in last GRC (202x) (\$) for WMP 2023	Record unit amounts for CapEx Units authorized in last GRC (202x) in the non-HFTD for WMP Year 1	
J	Costs authorized in last GRC (202x) (\$) for WMP 2024	Record dollar amounts for CapEx revenue authorized in last GRC (202x) (\$) in the non-HFTD for WMP Year 2	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
K	Units authorized in last GRC (202x) (\$) for WMP 2024	Record unit amounts for CapEx Units authorized in last GRC (202x) in the non-HFTD for WMP Year 2	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
L	Costs authorized in last GRC (202x) (\$) for WMP 2025	Record dollar amounts for CapEx revenue authorized in last GRC (202x) (\$) in the non-HFTD for WMP Year 3	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
M	Units authorized in last GRC (202x) (\$) for WMP 2025	Record unit amounts for CapEx Units authorized in last GRC (202x) in the non-HFTD for WMP Year 3	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
N	Costs to be requested in next GRC (202x) (\$) for WMP 2023	Record any dollar amounts for CapEx Costs anticipated to be requested in next GRC (202x) (\$) in the non-HFTD used to estimate costs for current WMP Year 1	Not applicable. Costs for 2023 are excluded from SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
О	Units to be requested in next GRC (202x) (\$) for WMP 2023	Record any unit amounts for CapEx Costs anticipated to be requested in next GRC (202x) (\$) in the non-HFTD used to estimate costs for current WMP Year 1	Not applicable. Costs for 2023 are excluded from SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all

			currently available information for all categories
			and will supplement with 2024 Authorized numbers
			as applicable by January 10.
P	Costs to be requested	Record any dollar amounts for CapEx Costs anticipated	
	in next GRC (202x)	to be requested in next GRC (202x) (\$) in the non-	
	(\$) for WMP 2024	HFTD used to estimate costs for current WMP Year 2	
Q	Units to be requested	Record any unit amounts for CapEx Costs anticipated to	
	in next GRC (202x)	be requested in next GRC (202x) (\$) in the non-HFTD	
	(\$) for WMP 2024	used to estimate costs for current WMP Year 2	
R	Costs to be requested	Record any dollar amounts for CapEx Costs anticipated	Not applicable. Costs for 2025 are not available by
	in next GRC (202x)	to be requested in next GRC (202x) (\$) in the non-	mitigation. Revenue requirement for 2025 is based
	(\$) for WMP 2025	HFTD used to estimate costs for current WMP Year 3	on post-test year attrition mechanism.
S	Units to be requested	Record any unit amounts for CapEx Costs anticipated to	Not applicable. Costs for 2025 are not available by
	in next GRC (202x)	be requested in next GRC (202x) (\$) in the non-HFTD	mitigation. Revenue requirement for 2025 is based
	(\$) for WMP 2025	used to estimate costs for current WMP Year 3	on post-test year attrition mechanism.
T	Costs (\$) recorded via	Record dollar amounts for CapEx Costs recorded via	SDG&E has provided incremental 2023 CapEx
	Application for WMP	Application (202x) (\$) in the non-HFTD (\$). Provide	which will be requested for recovery SDG&E's
	2023	total of all costs currently recorded in memo and/or	Track 3 request in A.22-05-026. To clarify, CapEx
		balancing accounts for WMP year 1 (e.g., total applied	costs are not recorded in a memo and/or balancing
		to this mitigation for this year from all accounts in the	account. Capital-related costs (depreciation, return,
		Account Tracking tab).	and income taxes on assets in service) are recorded
			to the memo and/or balancing accounts. This
			doesn't occur until CapEx costs are deemed used
			and useful and go into service.
U	Units recorded via	Record unit amounts for CapEx Units recorded via	SDG&E has provided incremental 2023 CapEx
	Application for WMP	Application (202x) in the non-HFTD. Provide total of	which will be requested for recovery SDG&E's
	2023	all units worked as currently recorded in memo and/or	Track 3 request in A.22-05-026. To clarify, CapEx
		balancing accounts for WMP year 1 (e.g., total worked	costs are not recorded in a memo and/or balancing
		for this mitigation for this year from all accounts in the	account. Capital-related costs (depreciation, return,
		Account Tracking tab).	and income taxes on assets in service) are recorded
			to the memo and/or balancing accounts. This
			doesn't occur until CapEx costs are deemed used
			and useful and go into service.
V	Costs (\$) recorded via	Record dollar amounts for CapEx Costs recorded via	Not applicable. Costs for 2024 are requested in
	Application for WMP	Application (202x) (\$) in the non-HFTD (\$). Provide	SDG&E's pending 2024 GRC. SDG&E has
	2024	total of all costs currently recorded in memo and/or	provided all currently available information for all

		balancing accounts for WMP year 2 (e.g., total applied	categories and will supplement with 2024
		to this mitigation for this year from all accounts in the	Authorized numbers as applicable by January 10.
		Account Tracking tab).	To clarify, CapEx costs are not recorded in a memo
			and/or balancing account. Capital-related costs
			(depreciation, return, and income taxes on assets in
			service) are recorded to memo and/or balancing
			account. This doesn't occur until CapEx costs are
			deemed used and useful and go into service.
W	Units recorded via	Record unit amounts for CapEx Units recorded via	Not applicable. Costs for 2024 are requested in
	Application for WMP	Application (202x) in the non-HFTD. Provide total of	SDG&E's pending 2024 GRC. SDG&E has
	2024	all units worked as currently recorded in memo and/or	provided all currently available information for all
		balancing accounts for WMP year 2 (e.g., total worked	categories and will supplement with 2024
		for this mitigation for this year from all accounts in the	Authorized numbers as applicable by January 10.
		Account Tracking tab).	To clarify, CapEx costs are not recorded in a memo
			and/or balancing account. Capital-related costs
			(depreciation, return, and income taxes on assets in
			service) are recorded to memo and/or balancing
			account. This doesn't occur until CapEx costs are
			deemed used and useful and go into service.
X	Costs (\$) recorded via	Record dollar amounts for CapEx Costs recorded via	Not applicable. Costs for 2025 are requested in
	Application for WMP	Application (202x) (\$) in the non-HFTD (\$). Provide	SDG&E's pending 2024 GRC but not by
	2025	total of all costs currently recorded in memo and/or	mitigation. To clarify, CapEx costs are not recorded
		balancing accounts for WMP year 3 (e.g., total applied	in a memo and/or balancing account. Capital-
		to this mitigation for this year from all accounts in the	related costs (depreciation, return, and income taxes
		Account Tracking tab).	on assets in service) are recorded to memo and/or
			balancing account. This doesn't occur until CapEx
			costs are deemed used and useful and go into
Y	Units recorded via	Decord unit amounts for ConEv Units recorded vis	service. Not applicable. Costs for 2025 are requested in
I	Application for WMP	Record unit amounts for CapEx Units recorded via Application (202x) in the non-HFTD. Provide total of	SDG&E's pending 2024 GRC but not by
	Application for WMP 2025	all units worked as currently recorded in memo and/or	mitigation. To clarify, CapEx costs are not recorded
	2023	balancing accounts for WMP year 3 (e.g., total worked	in a memo and/or balancing account. Capital-
		for this mitigation for this year from all accounts in the	related costs (depreciation, return, and income taxes
		Account Tracking tab).	on assets in service) are recorded to memo and/or
		Account Tracking tau).	balancing account. This doesn't occur until CapEx
			baraneing account. This doesn't occur until Capex

			costs are deemed used and useful and go into
			service.
Z	SB 884 Activity,	Record dollar amounts for SB 884 Activity Forecasted	Not applicable.
	Forecasted Costs (\$)	CapEx Costs applicable to the specified WMP activity	
	for WMP 2023	for WMP Year 1.	
AA	SB 884 Activity,	Record unit amounts for SB 884 Activity related to	Not applicable.
	Forecasted Units for	Forecasted CapEx Costs applicable to the specified	
	WMP 2023	WMP activity for WMP Year 1.	
AB	SB 884 Activity,	Record dollar amounts for SB 884 Activity Forecasted	Not applicable.
	Forecasted Costs (\$)	CapEx Costs applicable to the specified WMP activity	
	for WMP 2024	for WMP Year 2.	
AC	SB 884 Activity,	Record unit amounts for SB 884 Activity related to	Not applicable.
	Forecasted Units for	Forecasted CapEx Costs applicable to the specified	
	WMP 2024	WMP activity for WMP Year 2.	
AD	SB 884 Activity,	Record dollar amounts for SB 884 Activity Forecasted	Not applicable.
	Forecasted Costs (\$)	CapEx Costs applicable to the specified WMP activity	
	for WMP 2025	for WMP Year 3.	
AE	SB 884 Activity,	Record unit amounts for SB 884 Activity related to	Not applicable.
	Forecasted Units for	Forecasted CapEx Costs applicable to the specified	
	WMP 2025	WMP activity for WMP Year 2.	
AF	FERC or Other	Record dollar amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Costs (\$)	CapEx Costs, in the non-HFTD for WMP Year 1. Other	SDG&E's FERC formula rate.
	to be recovered for	may refer to sources such as federal/state grants.	
	WMP 2023		
AG	FERC or Other	Record unit amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Units to	CapEx Costs, in the non-HFTD for WMP Year 1. Other	SDG&E's FERC formula rate.
	be recovered for	may refer to sources such as federal/state grants.	
	WMP 2023	D 1111 A FED C 21 T	N. C. II. PERG.
AH	FERC or Other	Record dollar amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Costs (\$)	CapEx Costs, in the non-HFTD for WMP Year 2. Other	SDG&E's FERC formula rate.
	to be recovered for	may refer to sources such as federal/state grants.	
	WMP 2024	D 1 1 C FEDC OIL F	N. C. 11 PERG.
AI	FERC or Other	Record unit amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Units to	CapEx Costs, in the non-HFTD for WMP Year 2. Other	SDG&E's FERC formula rate.
		may refer to sources such as federal/state grants.	

December 20, 2024

	be recovered for WMP 2024		
AJ	FERC or Other Forecasted Costs (\$) to be recovered for WMP 2025	Record dollar amounts for FERC or Other Forecasted CapEx Costs, in the non-HFTD for WMP Year 3. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.
AK	FERC or Other Forecasted Units to be recovered for WMP 2025	Record unit amounts for FERC or Other Forecasted CapEx Costs, in the non-HFTD for WMP Year 3. Other may refer to sources such as federal/state grants.	Not applicable. FERC costs are recovered via SDG&E's FERC formula rate.
AL	Comments	Provide any explanatory notes. Explain deviations between total forecast and total recorded costs and units (e.g., unit cost increases, changing MAT/WBS/BC/CC or Utility Initiative Tracking ID designations), similar to explanations provided in the Risk Spend Accountability Reports in columns T-U, "Cost Variance Explanation & Unit Variance Explanation", (e.g., unit cost increases, changing MAT/WBS/CC code designations).	

Tab: non-HFTD, OpEx (5 of 5)

Col.	Title	Instructions	SDG&E Notes
A	Mitigation Initiative	Autogenerated code (see above).	
	Cost Reporting		
	Identification Code		
В	WMP 2023 (\$)	Record dollar amounts for WMP Year 1 OpEx (\$) in the	
		in the non-HFTD	
С	WMP 2023 Number	Record unit amounts for WMP Year 1 OpEx (where	
	of Units (where	applicable) in the non-HFTD	
	applicable)		
D	WMP 2024 (\$)	Record dollar amounts for WMP Year 2 OpEx (\$)in the	
		non-HFTD	
Е	WMP 2024 Number	Record unit amounts for WMP Year 2 OpEx (where	
	of Units (where	applicable) in the non-HFTD	
	applicable)		

F	WMP 2025 (\$)	Record dollar amounts for WMP Year 3 OpEx (\$) in the non-HFTD	
G	WMP 2025 Number of Units (where applicable)	Record unit amounts for WMP Year 3 OpEx (where applicable) in the non-HFTD	
Н	Costs authorized in last GRC (202x) (\$) for WMP 2023	Record dollar amounts for OpEx revenue authorized in last GRC (202x) (\$) in the non-HFTD for WMP Year 1	
I	Units authorized in last GRC (202x) (\$) for WMP 2023	Record unit amounts for OpEx Units authorized in last GRC (202x) in the non-HFTD for WMP Year 1	
J	Costs authorized in last GRC (202x) (\$) for WMP 2024	Record dollar amounts for OpEx revenue authorized in last GRC (202x) (\$) in the non-HFTD for WMP Year 2	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
K	Units authorized in last GRC (202x) (\$) for WMP 2024	Record unit amounts for OpEx Units authorized in last GRC (202x) in the non-HFTD for WMP Year 2	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
L	Costs authorized in last GRC (202x) (\$) for WMP 2025	Record dollar amounts for OpEx revenue authorized in last GRC (202x) (\$) in the non-HFTD for WMP Year 3	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.
M	Units authorized in last GRC (202x) (\$) for WMP 2025	Record unit amounts for OpEx Units authorized in last GRC (202x) in the non-HFTD for WMP Year 3	Not applicable. 2024 and 2025 are part of SDG&E's pending 2024 GRC, approved on December 19, 2024. SDG&E has provided all currently available information for all categories and will supplement with 2024 Authorized numbers as applicable by January 10.

N	Costs to be requested	Record any dollar amounts for OpEx Costs anticipated	Not applicable. Costs for 2023 are excluded from
	in next GRC (202x)	to be requested in next GRC (202x) (\$) in the non-	SDG&E's pending 2024 GRC, approved on
	(\$) for WMP 2023	HFTD used to estimate costs for current WMP Year 1	December 19, 2024. SDG&E has provided all
			currently available information for all categories
			and will supplement with 2024 Authorized numbers
			as applicable by January 10.
О	Units to be requested	Record any unit amounts for OpEx Costs anticipated to	Not applicable. Costs for 2023 are excluded from
	in next GRC (202x)	be requested in next GRC (202x) (\$) in the non-HFTD	SDG&E's pending 2024 GRC, approved on
	(\$) for WMP 2023	used to estimate costs for current WMP Year 1	December 19, 2024. SDG&E has provided all
			currently available information for all categories
			and will supplement with 2024 Authorized numbers
			as applicable by January 10.
P	Costs to be requested	Record any dollar amounts for OpEx Costs anticipated	
	in next GRC (202x)	to be requested in next GRC (202x) (\$) in the non-	
	(\$) for WMP 2024	HFTD used to estimate costs for current WMP Year 2	
Q	Units to be requested	Record any unit amounts for OpEx Costs anticipated to	
	in next GRC (202x)	be requested in next GRC (202x) (\$) in the non-HFTD	
	(\$) for WMP 2024	used to estimate costs for current WMP Year 2	
R	Costs to be requested	Record any dollar amounts for OpEx Costs anticipated	Not applicable. Costs for 2025 are not available by
	in next GRC (202x)	to be requested in next GRC (202x) (\$) in the non-	mitigation. Revenue requirement for 2025 is based
	(\$) for WMP 2025	HFTD used to estimate costs for current WMP Year 3	on post-test year attrition mechanism.
S	Units to be requested	Record any unit amounts for OpEx Costs anticipated to	Not applicable. Costs for 2025 are not available by
	in next GRC (202x)	be requested in next GRC (202x) (\$) in the non-HFTD	mitigation. Revenue requirement for 2025 is based
	(\$) for WMP 2025	used to estimate costs for current WMP Year 3	on post-test year attrition mechanism.
T	Costs (\$) recorded via	Record dollar amounts for OpEx Costs recorded via	
	Application for WMP	Application (202x) (\$) in the non-HFTD (\$). Provide	
	2023	total of all costs currently recorded in memo and/or	
		balancing accounts for WMP year 1 (e.g., total applied	
		to this mitigation for this year from all accounts in the	
		Account Tracking tab).	
U	Units recorded via	Record unit amounts for OpEx Units recorded via	
	Application for WMP	Application (202x) in the non-HFTD. Provide total of	
	2023	all units worked as currently recorded in memo and/or	
		balancing accounts for WMP year 1 (e.g., total worked	
		for this mitigation for this year from all accounts in the	
		Account Tracking tab).	

	-		
V	Costs (\$) recorded via	Record dollar amounts for OpEx Costs recorded via	Not applicable. Costs for 2024 are requested in
	Application for WMP	Application (202x) (\$) in the non-HFTD (\$). Provide	SDG&E's pending 2024 GRC, approved on
	2024	total of all costs currently recorded in memo and/or	December 19, 2024. SDG&E has provided all
		balancing accounts for WMP year 2 (e.g., total applied	currently available information for all categories
		to this mitigation for this year from all accounts in the	and will supplement with 2024 Authorized numbers
		Account Tracking tab).	as applicable by January 10.
W	Units recorded via	Record unit amounts for OpEx Units recorded via	Not applicable. Costs for 2024 are requested in
	Application for WMP	Application (202x) in the non-HFTD. Provide total of	SDG&E's pending 2024 GRC, approved on
	2024	all units worked as currently recorded in memo and/or	December 19, 2024. SDG&E has provided all
		balancing accounts for WMP year 2 (e.g., total worked	currently available information for all categories
		for this mitigation for this year from all accounts in the	and will supplement with 2024 Authorized numbers
		Account Tracking tab).	as applicable by January 10.
X	Costs (\$) recorded via	Record dollar amounts for OpEx Costs recorded via	Not applicable. Costs for 2025 are requested in
	Application for WMP	Application (202x) (\$) in the non-HFTD (\$). Provide	SDG&E's pending 2024 GRC, approved on
	2025	total of all costs currently recorded in memo and/or	December 19, 2024. SDG&E has provided all
		balancing accounts for WMP year 3 (e.g., total applied	currently available information for all categories
		to this mitigation for this year from all accounts in the	and will supplement with 2024 Authorized numbers
		Account Tracking tab).	as applicable by January 10.
Y	Units recorded via	Record unit amounts for OpEx Units recorded via	Not applicable. Costs for 2025 are requested in
	Application for WMP	Application (202x) in the non-HFTD. Provide total of	SDG&E's pending 2024 GRC, approved on
	2025	all units worked as currently recorded in memo and/or	December 19, 2024. SDG&E has provided all
		balancing accounts for WMP year 3 (e.g., total worked	currently available information for all categories
		for this mitigation for this year from all accounts in the	and will supplement with 2024 Authorized numbers
		Account Tracking tab).	as applicable by January 10.
Z	SB 884 Activity,	Record dollar amounts for SB 884 Activity Forecasted	Not applicable.
	Forecasted Costs (\$)	OpEx Costs in the non-HFTD applicable to the	
	for WMP 2023	specified WMP activity for WMP Year 1.	
AA	SB 884 Activity,	Record unit amounts for SB 884 Activity related to	Not applicable.
	Forecasted Units for	Forecasted OpEx Costs in the non-HFTD applicable to	
	WMP 2023	the specified WMP activity for WMP Year 1.	
AB	SB 884 Activity,	Record dollar amounts for SB 884 Activity Forecasted	Not applicable.
	Forecasted Costs (\$)	OpEx Costs in the non-HFTD applicable to the	
	for WMP 2024	specified WMP activity for WMP Year 2.	
AC	SB 884 Activity,	Record unit amounts for SB 884 Activity related to	Not applicable.
	Forecasted Units for	Forecasted OpEx Costs in the non-HFTD applicable to	
	WMP 2024	the specified WMP activity for WMP Year 2	

	CD CO L L LL	0.000	27
AD	SB 884 Activity,	Record dollar amounts for SB 884 Activity Forecasted	Not applicable.
	Forecasted Costs (\$)	OpEx Costs in the non-HFTD applicable to the	
	for WMP 2025	specified WMP activity for WMP Year 3.	
AE	SB 884 Activity,	Record unit amounts for SB 884 Activity related to	Not applicable.
	Forecasted Units for	Forecasted OpEx Costs in the non-HFTD applicable to	
	WMP 2025	the specified WMP activity for WMP Year 2.	
AF	FERC or Other	Record dollar amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Costs (\$)	OpEx Costs in the non-HFTD for WMP Year 1. Other	SDG&E's FERC formula rate.
	to be recovered for	may refer to sources such as federal/state grants.	
	WMP 2023		
AG	FERC or Other	Record unit amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Units to	OpEx Costs in the non-HFTD for WMP Year 1. Other	SDG&E's FERC formula rate.
	be recovered for	may refer to sources such as federal/state grants.	
	WMP 2023		
AH	FERC or Other	Record dollar amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Costs (\$)	OpEx Costs in the non-HFTD for WMP Year 2. Other	SDG&E's FERC formula rate.
	to be recovered for	may refer to sources such as federal/state grants.	
	WMP 2024	,	
AI	FERC or Other	Record unit amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Units to	OpEx Costs in the non-HFTD for WMP Year 2. Other	SDG&E's FERC formula rate.
	be recovered for	may refer to sources such as federal/state grants.	
	WMP 2024		
AJ	FERC or Other	Record dollar amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Costs (\$)	OpEx Costs in the non-HFTD for WMP Year 3. Other	SDG&E's FERC formula rate.
	to be recovered for	may refer to sources such as federal/state grants.	
	WMP 2025		
AK	FERC or Other	Record unit amounts for FERC or Other Forecasted	Not applicable. FERC costs are recovered via
	Forecasted Units to	OpEx Costs in the non-HFTD for WMP Year 3. Other	SDG&E's FERC formula rate.
	be recovered for	may refer to sources such as federal/state grants.	
	WMP 2025		
AL	Comments	Provide any explanatory notes. Explain deviations	
		between total forecast and total recorded costs and units	
		(e.g., unit cost increases, changing MAT/WBS/BC/CC	
		or Utility Initiative Tracking ID designations), similar to	
		explanations provided in the Risk Spend Accountability	
		1 1 1 1	I

SPD_WSPS_SDG&E_2024_004 SDG&E Response December 20, 2024

<u>'</u>	
	Reports in columns T-U, "Cost Variance Explanation &
	Unit Variance Explanation", (e.g., unit cost increases,
	changing MAT/WBS/CC code designations).