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BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of Liberty Utilities (CalPeco Electric) LLC (U 933 E) For Approval of Low-Income Assistance Programs and Budgets for Program Years 2028-2033. In the Matter of the Application of PacifiCorp (U 901-E) for Approval of the California Alternate Rates for Energy and Energy Savings Assistance Programs and Budgets for Program Years 2028 - 2033. Application of WEST COAST GAS COMPANY INC. (U910 G) for Approval of Low-Income Assistance Programs and Budgets for Program Years 2028-2033. Application of Bear Valley Electric Service, Inc. (U 913 E) for Approval of the 2028-2033 Energy Savings Assistance and California Alternate Rates for Energy Programs and Budgets. Application of Southwest Gas Corporation (U 905 G) for Approval of Energy Savings Assistance and California Alternate Rates for Energy Programs and Budgets for Program Years 2028-2033. Application of Alpine Natural Gas Operating Company No. 1, LLC (U 909-G) for Approval of its Energy Savings Assistance and California Alternate Rates for Energy Programs and Budgets for Program Years 2028 2033.	Application No. 26-06-008 Consolidated Matters: Application 26-06-009 Application 26-06-010 Application 26-06-011 Application 26-06-012 Application 26-06-013

SOUTHWEST GAS CORPORATION'S (U 905 G) RESPONSES TO RULING REQUESTING ADDITIONAL INFORMATION

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Attorney for Southwest Gas Corporation

Dated: November 2, 2026

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of Liberty Utilities (CalPeco Electric) LLC (U 933 E) For Approval of Low-Income Assistance Programs and Budgets for Program Years 2028-2033. In the Matter of the Application of PacifiCorp (U 901-E) for Approval of the California Alternate Rates for Energy and Energy Savings Assistance Programs and Budgets for Program Years 2028 - 2033. Application of WEST COAST GAS COMPANY INC. (U910 G) for Approval of Low-Income Assistance Programs and Budgets for Program Years 2028-2033. Application of Bear Valley Electric Service, Inc. (U 913 E) for Approval of the 2028-2033 Energy Savings Assistance and California Alternate Rates for Energy Programs and Budgets. Application of Southwest Gas Corporation (U 905 G) for Approval of Energy Savings Assistance and California Alternate Rates for Energy Programs and Budgets for Program Years 2028-2033. Application of Alpine Natural Gas Operating Company No. 1, LLC (U 909-G) for Approval of its Energy Savings Assistance and California Alternate Rates for Energy Programs and Budgets for Program Years 2028 2033.	Application No. 26-06-008 et al. (Filed June 12, 2026)

SOUTHWEST GAS CORPORATION'S (U 905 G) RESPONSES TO RULING REQUESTING ADDITIONAL INFORMATION

Pursuant to the Administrative Law Judge's Ruling Requesting Additional Information (Ruling), issued on October 2, 2026, Southwest Gas Corporation (Southwest Gas) submits its Responses to the Ruling, attached hereto as Attachment A, along with referenced Exhibits. Southwest Gas' responses pertain to and address only those requests that specifically pertain to it, and does not make representations or provide information that is specific to other utilities (unless stated) within this docket.

Southwest Gas appreciates the ongoing opportunity to provide information and participate in this process.

DATED this 2ND day of November, 2026.

Respectfully submitted,
SOUTHWEST GAS CORPORATION

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Attachment A

Q. 2 An explanation of how Southwest's, West Coast's and Bear Valley's proposed PY 2028-2033 CARE administration and discount budget amounts were reached, the calculations underlying the proposed budgets, and a description of any assumptions underlying those calculations.

Southwest Gas' proposed PY 2028 – PY 2033 CARE administrative budgets allocations were developed using the budget allocation methodology adopted for the 2021 – 2026 Budget Cycle escalated annually at a historically approved[1] 2.0 percent. This information is reflected in Southwest Gas' 2028 – 2033 Full Cycle Budget Application Appendix 1 Tables and provided as SWG Staff Exhibit 1 in an executable format. The approved administrative costs were allocated among the following categories: Outreach: 91.0%, Processing, Certification, and Recertification: 3.0%, General Administration: 6.0%. Beginning in PY 2028, Southwest Gas separated out Studies and Research from the General category of administrative costs for tracking of the dedicated budget anticipated for the Annual Eligibility Study. Southwest Gas used historical customer participation in its CARE program and adjusted its proposed 2027 budget from its 2026 approved budget to reflect the actual customer discount provided by Southwest Gas. The 2027 adjusted discount budget as requested in Southwest Gas' Bridge Cycle Application was authorized in the Decision[2] issued October 10, 2026. The proposed PY 2027 budget from Application A.26-01-021 served as the baseline for forecasting future program years. Beginning with the PY 2027 values, each budget category was escalated annually by 2.0 percent to develop the PY 2028 through PY 2033 forecasts.

Q. 4 The calculations supporting the Utilities' proposed PY 2028-2033 ESA budgets, along with a description of the assumptions underlying the calculations;

The calculation of Southwest Gas' proposed ESA Budget was developed by the Company in conjunction with its third-party vendor. Proposed ESA budget assumptions include past customer participation, administrative costs, and

[1] As approved in D. 21-10-023

[2] Decision Authorizing 2027 Bridge Funding for the Small and Multi-Jurisdictional Utilities Energy Savings Assistance and California Alternate Rates for Energy Programs.

weatherization costs. Beginning with the PY 2027 values, each budget category was escalated annually by 2.0 percent to develop the PY 2028 through PY 2033 forecasts. Underlying assumptions for measure costs and installation rates, energy savings, participation based on household types as well as underlying economic escalators are provided in annual cost-effectiveness models in the following exhibits with the corresponding year: PY 2028 - SWG Staff Exhibit 2; PY 2029 - SWG Staff Exhibit 3; PY 2030 - SWG Staff Exhibit 4; PY 2031 - SWG Staff Exhibit 5; PY 2032 - SWG Staff Exhibit 6; PY 2033 - SWG Staff Exhibit 7.

Q. 5 The Utilities' actual CARE and CARE Plus, if available, enrollment numbers for each year in PY 2021-2026, including:

Please refer to SWG Staff Exhibit 8 for CARE enrollment in PY 2021 – 2026 for the requested information.

Q. 6 An explanation of how the proposed PY 2028-2033 CARE administrative and discount budgets will address gaps between the Utilities' actual CARE enrollment rates and CARE enrollment targets;

Southwest Gas' proposed PY 2028-2033 CARE program administrative budget considers ongoing outreach costs through a variety of channels to reach Southwest Gas' CARE-eligible population. The administrative costs also consider potential application process enhancements to improve the overall customer application experience. Southwest Gas has not exceeded its CARE program administrative budget during the prior 2021 – 2026 Budget Cycle and therefore believes that the proposed 2.0 escalation will effectively capture cost increases associated with adjusting customer outreach and education initiatives to continue meeting CARE enrollment targets. Southwest Gas' discount was adjusted from the 2021 – 2026 Budget Cycle historical levels to more accurately capture actual historical customer participation in its CARE program. Southwest Gas adjusted its proposed 2027 budget from the 2026 approved budget to reflect actual customer discount(s) provided by Southwest Gas. Southwest Gas cannot anticipate a potential uptick in participation based on outlier weather events or economic downfalls which could significantly increase CARE participation beyond the 2.0 percent annual escalation currently requested for its PY 2028 – 2033.

Q. 7 The Utilities' actual CARE administrative and discount spending for each year in PY 2021-2026, broken out by category of cost. For each year that a utility over- or underspent the approved budget for that year, the utility shall identify the amount over- or underspent for each category (administrative or discount) and provide an explanation of why the utility over- or underspent.

Southwest Gas has consistently remained within the approved CARE program cost administrative budget, averaging about 75% of the allocated budget, reflecting prudent spending across its outreach, processing and general administration costs. Southwest Gas has been able to reach its target for participation with its current approach; however, it has the necessary reserves, if needed, to support additional programmatic efforts to increase CARE program participation.

Southwest Gas experienced a significant uptick in its CARE program discount in 2023 post a high commodity cost season in the winter of 2022-2023. Please refer to SWG Staff Exhibit 9 for the annual budget details and over/under spending.

Q. 8 An explanation of how the Utilities developed or calculated the proposed energy savings goals for the 2033 ESA program, including but not limited to…:

Southwest Gas developed its proposed PY 2033 ESA energy savings goals in coordination with its third-party vendor, as part of the broader PY 2028-2033 ESA portfolio cost-effectiveness and planning analysis. Historical participation, installed measures, associated savings trends, and annual economic and growth escalators were taken into consideration when developing the forecast. These annual therm savings goals are based on forecasted household participation levels and estimated average natural gas savings per participating household, which are determined by climate zone and housing type. This approach ensures that the goals reflect both expected participation and the specific characteristics of single and multi-family homes served.

The annual therm savings are calculated by multiplying the forecasted number of households served by the average natural gas savings per household. For

additional detail on these calculations, please refer to SWG Staff Exhibit 7, worksheet titled “Summary - Participant (Net Energy Benefits) NEBs.”

The forecasted average natural gas savings per household are derived from the “measure characterization” worksheet and represent a weighted average of the natural gas savings associated with the measures anticipated to be installed through the ESA Program in PY 2033. This calculation incorporates measure-level savings values and measure quantities, segmented by climate zone and housing type, to ensure that the savings estimates accurately reflect the diversity of homes and measures included in the program.

Q 8A. Whether/how current ESA program performance was used to forecast future savings goals;

Please refer to Southwest Gas’ provided response to Q. 8 above.

Q 8B. A comparison of PY 2021-2026 goal achievement against PY 2028-2033 proposed goals;

Southwest Gas was able to achieve its PY 2021-12026 energy savings goals as approved in D.21-10-023 with annual targets and actual savings provided in SWG Staff Exhibit 10. Southwest Gas did not propose an energy savings goal in its PY 2028 – 2033 Application, but a target proposed annual goal of 1,800 homes treated.

Q. 9 The Utilities’ proposed ESA Cost Effectiveness Test (ESACET) test results for the 2028-2033 cycle, along with a description of the assumptions underlying the calculations;

The Utilities’ proposed ESA Cost Effectiveness Test (ESACET) results for the 2028-2033 cycle were calculated using the ESACET model developed and maintained by Southwest Gas’ third-party evaluation vendor. The ESACET incorporates measure-level savings, avoided costs, measures useful life, participant characteristics, implementation costs, and other program assumptions contained within the model workpapers. For detailed assumptions, methodologies, model inputs, and calculations supporting the ESACET results, please refer to the corresponding SWG Staff Exhibits for each program year: PY 2028 - SWG Staff Exhibit 2; PY 2029 - SWG Staff Exhibit 3; PY 2030 - SWG Staff

Exhibit 4; PY 2031 - SWG Staff Exhibit 5; PY 2032 - SWG Staff Exhibit 6; PY 2033 - SWG Staff Exhibit 7.

Q. 10 The Utilities' actual ESA budget spending for each year in PY 2021-2026 broken out by category of cost. For each year that a utility over-or underspent the approved budget that year, the utility shall identify the amount over-or underspent and provide an explanation of why the Utility over- or underspent:

Southwest Gas has put forth its best efforts to utilize its approved budget to administer its ESA program, allocating the budgets across weatherization, education and administration. Southwest Gas underspent its approved budget during the PY 2021-2026 with continued challenges gaining participation in its Northern California service territory. Southwest Gas has experienced challenges of deploying installation contractors to remote and rural areas. Please refer to SWG Staff Exhibit 11 for the annual budget details and over/under spending.

Q. 11 A description of all the energy efficiency measures each Utility installed as a part of their ESA programs during PY 2021-2026, and an explanation of how that list of measures will change, if at all, in PY 2028-2033.

Southwest Gas proposes to maintain its portfolio of offered measures with minor modifications to Heating, Ventilation, & Air Conditioning offerings with additional standard efficiency furnaces, conventional forced air units, and hot water repair elements as part of the extended Health, Comfort, and Safety offerings. Please refer to SWG Staff Exhibit 12 for a detailed comparison of historically offered measures during PY 2021 – 2026 and proposed PY 2028 – 2033.

Southwest Gas (SWG) Exhibits

Table B-2a: Southwest Gas Proposed CARE Budget Category Detail for PYs 2028 - 2033										
CARE Budget Categories	**Approved PY 2026 (D.21-10-023)**	**Anticipated PY 2026**	**Proposed PY 2027 (A.26-01-021)**	**PY 2028**	**PY 2029**	**PY 2030**	**PY 2031**	**PY 2032**	**PY 2033**
Outreach	$ 341,602	$ 348,434	$ 355,403	$ 362,511	$ 369,761	$ 377,157	$ 384,700	$ 392,394	$ 400,242
Processing, Certification, Recertification	$ 11,262	$ 11,487	$ 11,717	$ 11,951	$ 12,190	$ 12,434	$ 12,683	$ 12,937	$ 13,195
General	$ 22,523	$ 22,974	$ 23,433	$ 10,000	$ 10,200	$ 10,404	$ 10,612	$ 10,824	$ 11,041
Studies and Research	$ -	$ -	$ -	$ 35,487	$ 36,196	$ 36,920	$ 37,659	$ 38,412	$ 39,180
Subtotal Administrative Costs [2]	**$ 375,387**	**$ 382,895**	**$ 390,553**	**$ 419,949**	**$ 428,348**	**$ 436,915**	**$ 445,653**	**$ 454,566**	**$ 463,658**
Customer Discounts	$ 8,122,378	$ 8,992,217	$ 9,172,061	$ 9,355,502	$ 9,542,612	$ 9,733,465	$ 9,928,134	$ 10,126,696	$ 10,329,230
Total Program Costs & Customer Discounts	**$ 8,497,765**	**$ 9,375,112**	**$ 9,562,614**	**$ 9,775,451**	**$ 9,970,960**	**$ 10,170,380**	**$ 10,373,787**	**$ 10,581,263**	**$ 10,792,888**

[1]The costs are allocated to each SMJU using allocations as provided in (A.20-03-014). Southwest Gas' allocation is 65%.

[2] Escalation rate of 2% used to account for inflation and applied to Approved PY 2026 (D.21-10-023) budgets.

Program Overview									
Program	PY25 ESA Customers	PY28 ESA Customers (Projected)	ESACET Score	ESACET Benefits	ESACET Costs	Average NG Savings (therms)	Total NG Savings (therms)	Utility NEBs Per Customer	Participant NEBs Per Customer
ESA	1,843	1,956	1.46	$8,446,431	$5,766,001	71.9	140,590.6	$20.29	$42.68

Household Overview										
CZ	Housing	PY25 ESA Customers	PY28 ESA Customers (Projected)	ESACET Score	ESACET Benefits	ESACET Costs	Average NG Savings (therms)	Total NG Savings (therms)	Utility NEBs Per Customer	Participant NEBs Per Customer
CZ14	Single Family	1,646	1,747	1.53	$7,390,276	$4,820,456	70.2	122,632.1	$20.29	$42.20
CZ14	Multifamily	11	12	1.03	$41,849	$40,626	56.0	671.5	$20.29	$38.24
CZ14	Mobile Home	149	158	1.79	$823,844	$460,562	89.1	14,070.4	$20.29	$47.43
CZ16	Single Family	29	31	1.47	$148,279	$100,961	80.6	2,497.3	$20.29	$46.00
CZ16	Multifamily	2	2	2.00	$10,181	$5,084	86.4	172.9	$20.29	$47.70
CZ16	Mobile Home	6	6	1.85	$32,002	$17,312	91.1	546.5	$20.29	$49.04

PY28 Budget Overview	
Program budget	$5,766,191.23
Implementation costs	$0.00
EM&V expenses	$0.00
Administrative costs	$320,999.81
Outreach	$95,317.20
Inspections	$152,904.17
General	$72,778.44
Net measure costs	$5,445,001.56
Energy Education	$513,915.83
Weatherization	$4,931,085.73
Total costs	$5,766,001.37
Remaining budget	$189.86

Program Overview									
Program	PY25 ESA Customers	PY29 ESA Customers (Projected)	ESACET Score	ESACET Benefits	ESACET Costs	Average NG Savings (therms)	Total NG Savings (therms)	Utility NEBs Per Customer	Participant NEBs Per Customer
ESA	1,843	1,994	1.47	$8,637,061	$5,881,426	70.5	140,590.7	$20.70	$43.48

Household Overview										
CZ	Housing	PY25 ESA Customers	PY29 ESA Customers (Projected)	ESACET Score	ESACET Benefits	ESACET Costs	Average NG Savings (therms)	Total NG Savings (therms)	Utility NEBs Per Customer	Participant NEBs Per Customer
CZ14	Single Family	1,646	1,782	1.54	$7,558,370	$4,916,985	68.8	122,632.2	$20.70	$42.98
CZ14	Multifamily	11	12	1.03	$42,634	$41,438	56.0	671.5	$20.70	$38.95
CZ14	Mobile Home	149	161	1.79	$842,037	$469,761	87.4	14,070.4	$20.70	$48.32
CZ16	Single Family	29	31	1.47	$151,050	$102,979	80.6	2,497.3	$20.70	$46.84
CZ16	Multifamily	2	2	2.00	$10,370	$5,186	86.4	172.9	$20.70	$48.52
CZ16	Mobile Home	6	6	1.85	$32,600	$17,657	91.1	546.5	$20.70	$49.93

PY29 Budget Overview	
Program budget	$5,881,515.05
Implementation costs	$0.00
EM&V expenses	$0.00
Administrative costs	$327,420.00
Outreach	$97,223.60
Inspections	$155,962.34
General	$74,234.06
Net measure costs	$5,554,005.88
Energy Education	$524,193.47
Weatherization	$5,029,812.41
Total costs	$5,881,425.88
Remaining budget	$89.17

Program Overview									
Program	PY25 ESA Customers	PY30 ESA Customers (Projected)	ESACET Score	ESACET Benefits	ESACET Costs	Average NG Savings (therms)	Total NG Savings (therms)	Utility NEBs Per Customer	Participant NEBs Per Customer
ESA	1,843	2,035	1.50	$9,021,475	$5,998,980	69.1	140,562.3	$21.11	$44.35

Household Overview										
CZ	Housing	PY25 ESA Customers	PY30 ESA Customers (Projected)	ESACET Score	ESACET Benefits	ESACET Costs	Average NG Savings (therms)	Total NG Savings (therms)	Utility NEBs Per Customer	Participant NEBs Per Customer
CZ14	Single Family	1,646	1,817	1.57	$7,892,952	$5,015,209	67.5	122,603.8	$21.11	$43.84
CZ14	Multifamily	11	12	1.05	$44,335	$42,269	56.0	671.5	$21.11	$39.73
CZ14	Mobile Home	149	165	1.84	$880,365	$479,188	85.3	14,070.4	$21.11	$49.29
CZ16	Single Family	29	32	1.51	$158,134	$105,043	78.0	2,497.3	$21.11	$47.77
CZ16	Multifamily	2	2	2.04	$10,796	$5,290	86.4	172.9	$21.11	$49.49
CZ16	Mobile Home	6	7	1.94	$34,893	$18,012	78.1	546.5	$21.11	$50.93

PY30 Budget Overview	
Program budget	$5,999,145.36
Implementation costs	$0.00
EM&V expenses	$0.00
Administrative costs	$333,968.40
Outreach	$99,168.07
Inspections	$159,081.59
General	$75,718.74
Net measure costs	$5,665,011.12
Energy Education	$534,676.86
Weatherization	$5,130,334.26
Total costs	$5,998,979.52
Remaining budget	$165.84

Program Overview									
Program	PY25 ESA Customers	PY31 ESA Customers (Projected)	ESACET Score	ESACET Benefits	ESACET Costs	Average NG Savings (therms)	Total NG Savings (therms)	Utility NEBs Per Customer	Participant NEBs Per Customer
ESA	1,843	2,076	1.54	$9,428,460	$6,118,922	67.7	140,562.1	$21.53	$45.23

Household Overview										
CZ	Housing	PY25 ESA Customers	PY31 ESA Customers (Projected)	ESACET Score	ESACET Benefits	ESACET Costs	Average NG Savings (therms)	Total NG Savings (therms)	Utility NEBs Per Customer	Participant NEBs Per Customer
CZ14	Single Family	1,646	1,854	1.61	$8,249,265	$5,115,481	66.1	122,603.6	$21.53	$44.72
CZ14	Multifamily	11	12	1.07	$46,131	$43,114	56.0	671.5	$21.53	$40.53
CZ14	Mobile Home	149	168	1.88	$919,878	$488,768	83.8	14,070.4	$21.53	$50.28
CZ16	Single Family	29	33	1.55	$165,607	$107,144	75.7	2,497.3	$21.53	$48.73
CZ16	Multifamily	2	2	2.08	$11,246	$5,396	86.4	172.9	$21.53	$50.48
CZ16	Mobile Home	6	7	1.98	$36,331	$18,372	78.1	546.5	$21.53	$51.95

PY31 Budget Overview	
Program budget	$6,119,128.26
Implementation costs	$0.00
EM&V expenses	$0.00
Administrative costs	$340,647.77
Outreach	$101,151.44
Inspections	$162,263.22
General	$77,233.11
Net measure costs	$5,778,274.62
Energy Education	$545,380.79
Weatherization	$5,232,893.83
Total costs	$6,118,922.39
Remaining budget	$205.87

Program Overview									
Program	PY25 ESA Customers	PY32 ESA Customers (Projected)	ESACET Score	ESACET Benefits	ESACET Costs	Average NG Savings (therms)	Total NG Savings (therms)	Utility NEBs Per Customer	Participant NEBs Per Customer
ESA	1,843	2,117	1.58	$9,857,909	$6,241,375	66.4	140,562.1	$21.96	$46.14

Household Overview										
CZ	Housing	PY25 ESA Customers	PY32 ESA Customers (Projected)	ESACET Score	ESACET Benefits	ESACET Costs	Average NG Savings (therms)	Total NG Savings (therms)	Utility NEBs Per Customer	Participant NEBs Per Customer
CZ14	Single Family	1,646	1,891	1.65	$8,625,314	$5,217,855	64.8	122,603.6	$21.96	$45.62
CZ14	Multifamily	11	13	1.11	$48,864	$43,977	51.7	671.5	$21.96	$41.34
CZ14	Mobile Home	149	171	1.93	$961,611	$498,550	82.3	14,070.4	$21.96	$51.28
CZ16	Single Family	29	33	1.58	$172,546	$109,289	75.7	2,497.3	$21.96	$49.70
CZ16	Multifamily	2	2	2.13	$11,722	$5,504	86.4	172.9	$21.96	$51.49
CZ16	Mobile Home	6	7	2.02	$37,852	$18,740	78.1	546.5	$21.96	$52.99

PY32 Budget Overview	
Program budget	$6,241,510.83
Implementation costs	$0.00
EM&V expenses	$0.00
Administrative costs	$347,460.72
Outreach	$103,174.46
Inspections	$165,508.48
General	$78,777.77
Net measure costs	$5,893,913.82
Energy Education	$556,278.08
Weatherization	$5,337,635.74
Total costs	$6,241,374.54
Remaining budget	$136.29

Program Overview									
Program	PY25 ESA Customers	PY33 ESA Customers (Projected)	ESACET Score	ESACET Benefits	ESACET Costs	Average NG Savings (therms)	Total NG Savings (therms)	Utility NEBs Per Customer	Participant NEBs Per Customer
ESA	1,843	2,160	1.62	$10,314,937	$6,366,228	65.1	140,590.9	$22.40	$47.06

Household Overview										
CZ	Housing	PY25 ESA Customers	PY33 ESA Customers (Projected)	ESACET Score	ESACET Benefits	ESACET Costs	Average NG Savings (therms)	Total NG Savings (therms)	Utility NEBs Per Customer	Participant NEBs Per Customer
CZ14	Single Family	1,646	1,929	1.70	$9,024,837	$5,322,298	63.6	122,632.3	$22.40	$46.53
CZ14	Multifamily	11	13	1.13	$50,886	$44,853	51.7	671.5	$22.40	$42.17
CZ14	Mobile Home	149	175	1.98	$1,006,682	$508,477	80.4	14,070.4	$22.40	$52.31
CZ16	Single Family	29	34	1.62	$180,847	$111,465	73.4	2,497.3	$22.40	$50.70
CZ16	Multifamily	2	2	2.18	$12,226	$5,613	86.4	172.9	$22.40	$52.52
CZ16	Mobile Home	6	7	2.06	$39,459	$19,112	78.1	546.5	$22.40	$54.05

PY33 Budget Overview	
Program budget	$6,366,341.04
Implementation costs	$0.00
EM&V expenses	$0.00
Administrative costs	$354,409.94
Outreach	$105,237.95
Inspections	$168,818.65
General	$80,353.33
Net measure costs	$6,011,818.43
Energy Education	$567,409.93
Weatherization	$5,444,408.50
Total costs	$6,366,228.37
Remaining budget	$112.67

CARE Enrollment 2021 - 2026				
Program Year	**Total Residential Customers [1]**	**CARE Participation**	**CARE Eligible[2][3]**	**CARE Participation Rate**
PY 2021	192,504	58,209	61,836	94%
PY 2022	194,946	52,553	57,787	91%
PY 2023[4]	195,895	57,876	57,787	100%
PY 2024	197,165	58,683	62,557	94%
PY 2025	197,775	60,918	62,354	98%
PY 2026[5]	193,754	60,200	62,354	97%

[1] Master-Meter sub metered and expanded CARE customers are excluded
[2] Secondary Residential Customers are excluded
[3] Based on Athens eligibly data
[4] Metrics may differ from the Low Income Assistance Programs 2024 Annual Report due to internal reconciling of metrics during transition periods.
[5] As of September 30th, 2026

Southwest Gas Corporation
CARE Discount and Administrative Costs by Category 2021 [3]

CARE Program:				
	Total Spend	Annual Budget	Percentage of Budget	(Over) / Under Budget
Outreach				
Capitation Fees	$0			
Applications/Inserts	$3,870			
Media	$0			
Other Outreach [1]	$104,557			
Other Outreach subsumed in GRC [2]	$0			
Subtotal Outreach	**$108,427**	**$189,118**	**57%**	**$80,691**
Processing/Certification/Verification				
Internal	$0			
Outside Services	$24,125			
Subtotal Processing/Certification/Verification	**$24,125**	**$26,450**	**91%**	**$2,325**
General Administration				
Billing System/ Programming	$0			
Consulting Services	$0			
Regulatory Compliance	$0			
Travel	$0			
Filings	$695			
Subtotal Regulatory Compliance	$695			
Labor Costs (including overhead)				
Incremental	$0			
Subsumed in General Rates	$0			
Other general (please specify) [1]	$100,581			
Other general subsumed in GRC (please specify) [2	$0			
Subtotal General Administration	**$101,276**	**$81,995**	**124%**	**($19,281)**
TOTAL PROGRAM COSTS (including costs subsumed in GRC)	**$233,828**	**$297,563**	**79%**	**$63,735**
TOTAL PROGRAM COSTS (excluding costs subsumed in GRC)	**$233,828**	**$297,563**	**79%**	**$63,735**
CARE Program Discount	**$8,176,613**	**$7,232,827**	**113%**	**($943,786)**
GRAND TOTAL PROGRAM COSTS (excluding costs subsumed in GRC) & CUSTOMER DISCOUNTS	**$8,410,442**	**$7,530,390**	**112%**	**($880,052)**
GRAND TOTAL PROGRAM COSTS (including costs subsumed in GRC) & CUSTOMER DISCOUNTS	**$8,410,442**	**$7,530,390**	**112%**	**($880,052)**

[1] Other outreach costs are defined as any direct costs that do not fall into the listed subcategories.

[2] Administrative expenses subsumed in General Rates are not tracked.

[3] Totals, which are rounded to the nearest dollar, may not add due to rounding.

Southwest Gas Corporation
CARE Discount and Administrative Costs by Category 2022

CARE Program:	Total Spend	Annual Budget	Percentage of Budget	(Over) / Under Budget
Outreach				
Capitation Fees	$0			
Applications/Inserts	$10,913			
Media	$0			
Other Outreach[1]	$143,775			
Other Outreach subsumed in GRC	$0			
Subtotal Outreach	**$154,688**	**$316,686**	**49%**	**$161,998**
Processing/Certification/Verification				
Internal	$0			
Outside Services[2]	$0			
Subtotal Processing/Certification/Verification	**$0**	**$20,400**	**0%**	**$20,400**
General Administration				
Billing System/ Programming	$0			
Consulting Services[3]	$14,677			
Regulatory Compliance				
Travel	$0			
Filings	$0			
Subtotal Regulatory Compliance	$0			
Labor Costs (including overhead)[4]				
Incremental	$0			
Subsumed in General Rates				
Other general (please specify) **	$104,719			
Other general subsumed in GRC (please specify)	$0			
Subtotal General Administration	**$119,397**	**$9,714**	**1229%**	**($109,683)**
TOTAL PROGRAM COSTS (including costs subsumed in GRC)				
TOTAL PROGRAM COSTS (excluding costs subsumed in GRC)	**$274,085**	**$346,800**	**79%**	**$72,715**
Total Program Costs Less Labor Embedded in Rate Base				
(i.e. Costs booked to CARE balancing account)				
CARE Program Discount	**$10,004,500**	**$8,122,378**	**123%**	**($1,882,122)**
GRAND TOTAL PROGRAM COSTS (excluding costs subsumed in GRC) & CUSTOMER DISCOUNTS	**$10,278,585**	**$8,469,178**	**121%**	**($1,809,407)**
GRAND TOTAL PROGRAM COSTS (including costs subsumed in GRC) & CUSTOMER DISCOUNTS				

(1) Other Outreach/General costs are defined as any direct costs that do not fall into the listed subcategories.
(2) Outside services should include third party entity contracts to process applications and perform certification and verification activities.
(3) Identify if consulting services are one time costs or ongoing and include a description of the provided services.
(4) Ratepayer funded overhead is to include labor overhead only, pursuant to D. 89-09-044 and D. 01-05-033.
*** Opower Energy Savings Portal and Home Energy Reports (HERs), Resource Innovations iEnergy Support Services

Southwest Gas Corporation
CARE Discount and Administrative Costs by Category 2023

CARE Program:				
	Total Spend	Annual Budget	Percentage of Budget	(Over) / Under Budget
Outreach				
Capitation Fees	$120			
Applications/Inserts	$7,455			
Media	$0			
Other Outreach[1]	$169,911			
Other Outreach subsumed in GRC	$0			
Subtotal Outreach	**$177,486**	**$323,020**	**55%**	**$145,534**
Processing/Certification/Verification				
Internal	$0			
Outside Services[2]	$0			
Subtotal Processing/Certification/Verification	**$0**	**$20,808**	**0%**	**$20,808**
General Administration				
Billing System/ Programming	$0			
Consulting Services[3]	$0			
Regulatory Compliance				
Travel	$0			
Filings	$0			
Subtotal Regulatory Compliance	$0			
Labor Costs (including overhead)[4]				
Incremental	$0			
Subsumed in General Rates				
Other general (please specify)	$94,885			
Other general subsumed in GRC (please specify)	$0			
Subtotal General Administration	**$94,885**	**$9,908**	**958%**	**($84,977)**
TOTAL PROGRAM COSTS (including costs subsumed in GRC)				
TOTAL PROGRAM COSTS (excluding costs subsumed in GRC)	**$272,371**	**$353,736**	**77%**	**$81,365**
Total Program Costs Less Labor Embedded in Rate Base				
(i.e. Costs booked to CARE balancing account)				
CARE Program Discount	**$13,628,383**	**$8,122,378**	**168%**	**($5,506,005)**
GRAND TOTAL PROGRAM COSTS (excluding costs subsumed in GRC) & CUSTOMER DISCOUNTS	**$13,900,754**	**$8,476,114**	**164%**	**($5,424,640)**
GRAND TOTAL PROGRAM COSTS (including costs subsumed in GRC) & CUSTOMER DISCOUNTS				

(1) Other Outreach/General costs are defined as any direct costs that do not fall into the listed subcategories.
(2) Outside services should include third party entity contracts to process applications and perform certification and verification activities.
(3) Identify if consulting services are one time costs or ongoing and include a description of the provided services.
(4) Ratepayer funded overhead is to include labor overhead only, pursuant to D. 89-09-044 and D. 01-05-033.

***Opower Energy Savings Portal and Home Energy Reports (HERs)

Southwest Gas Corporation
CARE Discount and Administrative Costs by Category 2024

CARE Program:				
	Total Spend	Annual Budget	Percentage of Budget	(Over) / Under Budget
Outreach				
Capitation Fees	$0			
Applications/Inserts	$7,510			
Media	$0			
Other Outreach[1]	$140,075			
Other Outreach subsumed in GRC	$0			
Subtotal Outreach	**$147,585**	**$230,000**	**64%**	**$82,415**
Processing/Certification/Verification				
Internal	$0			
Outside Services[2]	$0			
Subtotal Processing/Certification/Verification	**$0**	**$0**	**0%**	**$0**
General Administration				
Billing System/ Programming	$0			
Consulting Services[3]	$0			
Regulatory Compliance				
Travel	$0			
Filings	$0			
Subtotal Regulatory Compliance	$0			
Labor Costs (including overhead)[4]				
Incremental	$0			
Subsumed in General Rates				
Other general (please specify) ***	$94,817			
Other general subsumed in GRC (please specify)	$0			
Subtotal General Administration	**$94,817**	**$130,811**	**72%**	**$35,994**
TOTAL PROGRAM COSTS (including costs subsumed in GRC)				
TOTAL PROGRAM COSTS (excluding costs subsumed in GRC)	**$242,402**	**$360,811**	**67%**	**$118,409**
Total Program Costs Less Labor Embedded in Rate Base				
(i.e. Costs booked to CARE balancing account)				
CARE Program Discount	**$11,521,779**	**$8,122,378**	**142%**	**($3,399,401)**
GRAND TOTAL PROGRAM COSTS (excluding costs subsumed in GRC) & CUSTOMER DISCOUNTS	**$11,764,181**	**$8,483,189**	**139%**	**($3,280,992)**
GRAND TOTAL PROGRAM COSTS (including costs subsumed in GRC) & CUSTOMER DISCOUNTS				

(1) Other Outreach/General costs are defined as any direct costs that do not fall into the listed subcategories.
(2) Outside services should include third party entity contracts to process applications and perform certification and verification activities.
(3) Identify if consulting services are one time costs or ongoing and include a description of the provided services.
(4) Ratepayer funded overhead is to include labor overhead only, pursuant to D. 89-09-044 and D. 01-05-033.
*** OPower Energy Savings Portal and Home Energy Reports (HERs)

Southwest Gas Corporation
CARE Discount and Administrative Costs by Category 2025

CARE Program:				
	Total Spend	Annual Budget	Percentage of Budget	(Over) / Under Budget
Outreach				
Capitation Fees	$0			
Applications/Inserts	$21,960			
Media	$0			
Other Outreach[1]	$143,290			
Other Outreach subsumed in GRC	$0			
Subtotal Outreach	**$165,250**	**$220,000**	**75%**	**$54,750**
Processing/Certification/Verification				
Internal	$0			
Outside Services[2]	$0			
Subtotal Processing/Certification/Verification	**$0**	**$0**	**0%**	**$0**
General Administration				
Billing System/ Programming	$0			
Consulting Services[3]	$36,974			
Regulatory Compliance				
Travel	$0			
Filings	$0			
Subtotal Regulatory Compliance	$0			
Labor Costs (including overhead)[4]				
Incremental	$0			
Subsumed in General Rates				
Other general (please specify)	$71,794			
Other general subsumed in GRC (please specify)	$0			
Subtotal General Administration	**$108,768**	**$137,460**	**79%**	**$28,692**
TOTAL PROGRAM COSTS (including costs subsumed in GRC)				
TOTAL PROGRAM COSTS (excluding costs subsumed in GRC)	**$274,018**	**$357,460**	**77%**	**$83,442**
Total Program Costs Less Labor Embedded in Rate Base				
(i.e. Costs booked to CARE balancing account)				
CARE Program Discount	**$11,634,322**	**$8,122,378**	**143%**	**($3,511,944)**
GRAND TOTAL PROGRAM COSTS (excluding costs subsumed in GRC) & CUSTOMER DISCOUNTS	**$11,908,340**	**$8,479,838**	**140%**	**($3,428,502)**
GRAND TOTAL PROGRAM COSTS (including costs subsumed in GRC) & CUSTOMER DISCOUNTS				

(1) Other Outreach/General costs are defined as any direct costs that do not fall into the listed subcategories.
*** OPower Energy Savings Portal and Home Energy Reports (HERs), CARE Hosting Expenses, White Whale Marketing Services, Low Income Collateral
(2) Outside services should include third party entity contracts to process applications and perform certification and verification activities.
(3) Identify if consulting services are one time costs or ongoing and include a description of the provided services.
*** Athens Eligibility Study (Ongoing, annual)
(4) Ratepayer funded overhead is to include labor overhead only, pursuant to D. 89-09-044 and D. 01-05-033.

Southwest Gas Corporation
CARE Discount and Administrative Costs by Category 2026

CARE Program:	Total Spend	Annual Budget	Percentage of Budget	(Over) / Under Budget
Outreach				
Capitation Fees	$0			
Applications/Inserts	$48,763			
Media	$0			
Other Outreach[1]	$118,175			
Other Outreach subsumed in GRC	$0			
Subtotal Outreach	**$166,938**	**$342,790**	**49%**	**$175,852**
Processing/Certification/Verification				
Internal	$0			
Outside Services[2]	$0			
Subtotal Processing/Certification/Verification	**$0**	**$22,082**	**0%**	**$22,082**
General Administration				
Billing System/ Programming	$0			
Consulting Services[3]	$2,457			
Regulatory Compliance				
Travel	$0			
Filings	$0			
Subtotal Regulatory Compliance	$0			
Labor Costs (including overhead)[4]				
Incremental	$0			
Subsumed in General Rates				
Other general (please specify)	$78,335			
Other general subsumed in GRC (please specify)	$0			
Subtotal General Administration	**$80,792**	**$10,515**	**768%**	**($70,277)**
TOTAL PROGRAM COSTS (including costs subsumed in GRC)				
TOTAL PROGRAM COSTS (excluding costs subsumed in GRC)	**$247,730**	**$375,387**	**66%**	**$127,657**
Total Program Costs Less Labor Embedded in Rate Base				
(i.e. Costs booked to CARE balancing account)				
CARE Program Discount	**$8,438,806**	**$8,122,378**	**104%**	**($316,428)**
GRAND TOTAL PROGRAM COSTS (excluding costs subsumed in GRC) & CUSTOMER DISCOUNTS	**$8,686,536**	**$8,497,765**	**102%**	**($188,771)**
GRAND TOTAL PROGRAM COSTS (including costs subsumed in GRC) & CUSTOMER DISCOUNTS				

(1) Other Outreach/General costs are defined as any direct costs that do not fall into the listed subcategories- example of costs include: OPower Energy Savings Portal and Home Energy Reports (HERs), CARE Form Printing,

White Whale Marketing Services, Low Income Collateral, and Rate Increase Notification.

(2) Outside services should include third party entity contracts to process applications and perform certification and verification activities.

(3) Identify if consulting services are one time costs or ongoing and include a description of the provided services - example of costs include: Athens Eligibility Study a on going cost for determining eligible CARE and ESA population in the Companies service territories.

(4) Ratepayer funded overhead is to include labor overhead only, pursuant to D. 89-09-044 and D. 01-05-033.

Program Year	Approved Savings Goal (Therms)[1]	Actual Savings (Therms)	Goal Achievement Rate
2021	N/A	46,473	N/A
2022	47,668	69,862	147%
2023	46,321	91,313	197%
2024	48,763	53,567	110%
2025	50,175	69,449	138%
2026 [2]	55,002	22,596	41%

[1] In D. 21-10-023, No approved 2021 therm savings goal; approved savings goals begin in 2022 at 47,668 therms.
[2] PY 2026 Actual Savings (Therms) as of September 30, 2026

Southwest Gas Corporation
ESA Program and Administrative Costs 2021

ESA Program:	Total Spend	Budget	Percentage of Budget	(Over) / Under Budget
Program Costs				
Weatherization	$8,958,479	**$7,649,566**	**117%**	
Appliance Replacement	$0			
Education	$0	**$0**	**0%**	
TOTAL ESA PROGRAM COSTS	**$8,958,479**	**$7,649,566**	**117%**	**$ (1,308,913)**
ESA 60- Day Advances [4]	**$ (501,568)**	**N/A**		
Administrative Costs				
Outreach				
Applications/Inserts	$0			
Media	$0			
Other Outreach(1)	$110,047	$1,163,071		
Other Outreach subsumed in GRC	$0			
Subtotal Outreach	**$110,047**	**$1,163,071**	**9%**	**$ 1,053,024**
Inspections				
Internal	$0			
Outside Services	$189,160	$342,347		
Subtotal Inspections	**$189,160**	**$342,347**	**55%**	**$ 153,187**
General Administration				
Billing System/ Programming	$0			
Consulting Services(2)	$0			
Regulatory Compliance				
Travel	$0			
Filings	$0			
Total Regulatory Compliance	$0			
Labor Costs (including overhead)(3)				
Incremental	$0			
Subsumed in General Rates	$0			
Total Labor Costs	$0			
Other Outside Services	$0			
Other General(4) ***	$101,276			
General costs subsumed in GRC	$0			
Subtotal General Administration	**$101,276**	**$193,739**	**52%**	**$ 92,463**
TOTAL ESA ADMINISTRATION COSTS (including costs subsumed in GRC)				
TOTAL ESA ADMINISTRATION COSTS (excluding costs subsumed in GRC)	**$400,483**	**$1,699,157**	**24%**	**$ 1,298,674**
TOTAL ESA ADMINISTRATION COST & PROGRAM COST	**$8,857,394**	**$9,348,723**	**95%**	**$ 491,329**

(1) Other Outreach/General costs are defined as direct costs that do not fall into the listed subcategories.
(2) Utilities should describe the services and indicate if they are on-going or one time expenditures.
(3) Labor costs are defined as incremental labor costs charged to ESA that are not recovered in general operations. If the utility allocates annual incremental labor costs to each category instead of tracking labor costs for each category separately, please indicate such and explain the allocation factor used.
(4) Utilities should describe the other administrative services received and the companies or agencies that provide them.
*** Opower Energy Savings Portal and Home Energy Reports (HERs), Resource Innovations iEnergy Support Services

Note: Estimated labor subsumed in General Rates is not included in costs above, per D.89-09-044 and D.01-05-033.

Southwest Gas Corporation
ESA Program and Administrative Costs 2022

ESA Program:	Total Spend	Budget	Percentage of Budget	(Over) / Under Budget
Program Costs				
Weatherization	$3,102,557	**$4,324,617**	**87%**	
Appliance Replacement	$653,183			
Education	$155,331	**$140,400**	**111%**	
TOTAL ESA PROGRAM COSTS	**$3,911,071**	**$4,465,017**	**88%**	**$ 553,946**
Administrative Costs				
Outreach				
Applications/Inserts	$0			
Media	$0			
Other Outreach(1)	$111,824			
Other Outreach subsumed in GRC	$0			
Subtotal Outreach	**$111,824**	**$137,700**	**81%**	**$ 25,876**
Inspections				
Internal	$0			
Outside Services	$102,743			
Subtotal Inspections	**$102,743**	**$109,242**	**94%**	**$ 6,499**
General Administration				
Billing System/ Programming	$0			
Consulting Services(2)	$14,677			
Regulatory Compliance				
Travel	$0			
Filings	$0			
Total Regulatory Compliance	$0			
Labor Costs (including overhead)(3)				
Incremental	$0			
Subsumed in General Rates	$0			
Total Labor Costs	$0			
Other Outside Services	$0			
Other General(4) ***	$104,719			
General costs subsumed in GRC	$0			
Subtotal General Administration	**$119,397**	**$408,510**	**29%**	**$ 289,113**
TOTAL ESA ADMINISTRATION COSTS (including costs subsumed in GRC)				
TOTAL ESA ADMINISTRATION COSTS (excluding costs subsumed in GRC)	**$333,964**	**$655,452**	**51%**	**$ 321,488**
TOTAL ESA ADMINISTRATION COST & PROGRAM COST	**$4,245,034**	**$5,120,469**	**83%**	**$ 875,435**

(1) Other Outreach/General costs are defined as direct costs that do not fall into the listed subcategories.
(2) Utilities should describe the services and indicate if they are on-going or one time expenditures.
(3) Labor costs are defined as incremental labor costs charged to ESA that are not recovered in general operations. If the utility allocates annual incremental labor costs to each category instead of tracking labor costs for each category separately, please indicate such and explain the allocation factor used.
(4) Utilities should describe the other administrative services received and the companies or agencies that provide them.
*** Opower Energy Savings Portal and Home Energy Reports (HERs), Resource Innovations iEnergy Support Services

Note: Estimated labor subsumed in General Rates is not included in costs above, per D.89-09-044 and D.01-05-033.

Southwest Gas Corporation
ESA Program and Administrative Costs 2023

ESA Program:	Total Spend	Budget	Percentage of Budget	(Over) / Under Budget
Program Costs				
Weatherization	$2,742,553	**$4,408,026**	**64%**	
Appliance Replacement	$91,782			
Education	$490,243	**$143,108**	**343%**	
TOTAL ESA PROGRAM COSTS	**$3,324,577**	**$4,551,134**	**73%**	**$ 1,226,557**
Administrative Costs				
Outreach				
Applications/Inserts	$0			
Media	$0			
Other Outreach[1]	$104,515			
Other Outreach subsumed in GRC	$0			
Subtotal Outreach	**$104,515**	**$140,356**	**74%**	**$ 35,841**
Inspections				
Internal	$0			
Outside Services	$109,478			
Subtotal Inspections	**$109,478**	**$111,349**	**98%**	**$ 1,871**
General Administration				
Billing System/ Programming	$0			
Consulting Services[2]	$0			
Regulatory Compliance				
Travel	$0			
Filings	$0			
Total Regulatory Compliance	$0			
Labor Costs (including overhead)[3]				
Incremental	$0			
Subsumed in General Rates	$0			
Total Labor Costs	$0			
Other Outside Services	$0			
Other General[4]	$111,786			
General costs subsumed in GRC	$0			
Subtotal General Administration	**$111,786**	**$416,389**	**27%**	**$ 304,603**
TOTAL ESA ADMINISTRATION COSTS (including costs subsumed in GRC)				
TOTAL ESA ADMINISTRATION COSTS (excluding costs subsumed in GRC)	**$325,779**	**$668,094**	**49%**	**$ 342,315**
TOTAL ESA ADMINISTRATION COST & PROGRAM COST	**$3,650,356**	**$5,219,228**	**70%**	**$ 1,568,872**

(1) Other Outreach/General costs are defined as direct costs that do not fall into the listed subcategories.
(2) Utilities should describe the services and indicate if they are on-going or one time expenditures.
(3) Labor costs are defined as incremental labor costs charged to ESA that are not recovered in general operations. If the utility allocates annual incremental labor costs to each category instead of tracking labor costs for each category separately, please indicate such and explain the allocation factor used.
(4) Utilities should describe the other administrative services received and the companies or agencies that provide them.
***Opower Energy Savings Portal and Home Energy Reports (HERs), RHA ESA P&P Manual Updates
Note: Estimated labor subsumed in General Rates is not included in costs above, per D.89-09-044 and D.01-05-033.

Southwest Gas Corporation
ESA Program and Administrative Costs 2024

ESA Program:	Total Spend	Budget	Percentage of Budget	(Over) / Under Budget
Program Costs				
Weatherization	$2,034,751	**$4,557,898**	**47%**	
Appliance Replacement	$94,645			
Education	$370,049	**$142,102**	**260%**	
TOTAL ESA PROGRAM COSTS	**$2,499,445**	**$4,700,000**	**53%**	**$ 2,200,555**
Administrative Costs				
Outreach				
Applications/Inserts	$0			
Media	$0			
Other Outreach[1]	$88,482			
Other Outreach subsumed in GRC	$0			
Subtotal Outreach	**$88,482**	**$80,000**	**111%**	**$ (8,482)**
Inspections				
Internal	$0			
Outside Services	$83,845			
Subtotal Inspections	**$83,845**	**$127,600**	**66%**	**$ 43,755**
General Administration				
Billing System/ Programming	$0			
Consulting Services[2]	$0			
Regulatory Compliance				
Travel	$0			
Filings	$0			
Total Regulatory Compliance	$0			
Labor Costs (including overhead)[3]				
Incremental	$0			
Subsumed in General Rates	$0			
Total Labor Costs	$0			
Other Outside Services	$0			
Other General[4]	$94,817			
General costs subsumed in GRC	$0			
Subtotal General Administration	**$94,817**	**$94,885**	**100%**	**$ 68**
TOTAL ESA ADMINISTRATION COSTS (including costs subsumed in GRC)				
TOTAL ESA ADMINISTRATION COSTS (excluding costs subsumed in GRC)	**$267,144**	**$302,485**	**88%**	**$ 35,341**
TOTAL ESA ADMINISTRATION COST & PROGRAM COST	**$2,766,589**	**$5,002,485**	**55%**	**$ 2,235,896**

(1) Other Outreach/General costs are defined as direct costs that do not fall into the listed subcategories.
(2) Utilities should describe the services and indicate if they are on-going or one time expenditures.
(3) Labor costs are defined as incremental labor costs charged to ESA that are not recovered in general operations. If the utility allocates annual incremental labor costs to each category instead of tracking labor costs for each category separately, please indicate such and explain the allocation factor used.
(4) Utilities should describe the other administrative services received and the companies or agencies that provide them.
*** Opower Energy Savings Portal and Home Energy Reports (HERs), White Whale - ESA/CARE Services
Note: Estimated labor subsumed in General Rates is not included in costs above, per D.89-09-044 and D.01-05-033.

Southwest Gas Corporation
ESA Program and Administrative Costs 2025

ESA Program:	Total Spend	Budget	Percentage of Budget	(Over) / Under Budget
Program Costs				
Weatherization	$2,683,871	**$4,363,945**	**64%**	
Appliance Replacement	$95,364			
Education	$557,157	**$136,055**	**410%**	
TOTAL ESA PROGRAM COSTS	**$3,336,391**	**$4,500,000**	**74%**	**$ 1,163,609**
Administrative Costs				
Outreach				
Applications/Inserts	$0			
Media	$0			
Other Outreach[(1)]	$93,268			
Other Outreach subsumed in GRC	$0			
Subtotal Outreach	**$93,268**	**$200,000**	**47%**	**$ 106,732**
Inspections				
Internal	$0			
Outside Services	$149,616			
Subtotal Inspections	**$149,616**	**$150,000**	**100%**	**$ 384**
General Administration				
Billing System/ Programming	$0			
Consulting Services[(2)]	$0			
Regulatory Compliance				
Travel	$0			
Filings	$0			
Total Regulatory Compliance	$0			
Labor Costs (including overhead)[(3)]				
Incremental	$0			
Subsumed in General Rates	$0			
Total Labor Costs	$0			
Other Outside Services	$0			
Other General[(4)]	$71,214			
General costs subsumed in GRC	$0			
Subtotal General Administration	**$71,214**	**$180,213**	**40%**	**$ 108,999**
TOTAL ESA ADMINISTRATION COSTS (including costs subsumed in GRC)				
TOTAL ESA ADMINISTRATION COSTS (excluding costs subsumed in GRC)	**$314,097**	**$530,213**	**59%**	**$ 216,116**
TOTAL ESA ADMINISTRATION COST & PROGRAM COST	**$3,650,489**	**$5,030,213**	**73%**	**$ 1,379,725**

(1) Other Outreach/General costs are defined as direct costs that do not fall into the listed subcategories.
(2) Utilities should describe the services and indicate if they are on-going or one time expenditures.
(3) Labor costs are defined as incremental labor costs charged to ESA that are not recovered in general operations. If the utility allocates annual incremental labor costs to each category instead of tracking labor costs for each category separately, please indicate such and explain the allocation factor used.
(4) Utilities should describe the other administrative services received and the companies or agencies that provide them.
*** Opower Energy Savings Portal and Home Energy Reports (HERs), White Whale - ESA/CARE Services
Note: Estimated labor subsumed in General Rates is not included in costs above, per D.89-09-044 and D.01-05-033.

Southwest Gas Corporation

ESA Program and Administrative Costs 2026 [5]

ESA Program:	Total Spend	Budget	Percentage of Budget	(Over) / Under Budget
Program Costs				
Weatherization	$1,068,925	**$5,121,748**	**21%**	
Appliance Replacement	$25,332			
Education	$154,771	**$112,000**	**138%**	
TOTAL ESA PROGRAM COSTS	**$1,249,028**	**$5,233,748**	**24%**	**$ 3,984,720**
Administrative Costs				
Outreach				
Applications/Inserts	$11,965			
Media	$0			
Other Outreach[1]	$73,163			
Other Outreach subsumed in GRC	$0			
Subtotal Outreach	**$85,127**	**$81,600**	**104%**	**$ (3,527)**
Inspections				
Internal	$0			
Outside Services	$55,880			
Subtotal Inspections	**$55,880**	**$130,152**	**43%**	**$ 74,272**
General Administration				
Billing System/ Programming	$0			
Consulting Services[2]	$0			
Regulatory Compliance				
Travel	$0			
Filings	$0			
Total Regulatory Compliance	$0			
Labor Costs (including overhead)[3]				
Incremental	$0			
Subsumed in General Rates	$0			
Total Labor Costs	$0			
Other Outside Services	$0			
Other General[4]	$107,349			
General costs subsumed in GRC	$0			
Subtotal General Administration	**$107,349**	**$96,783**	**111%**	**$ (10,566)**
TOTAL ESA ADMINISTRATION COSTS (including costs subsumed in GRC)				
TOTAL ESA ADMINISTRATION COSTS (excluding costs subsumed in GRC)[5]	**$248,357**	**$308,535**	**80%**	**$ 60,178**
TOTAL ESA ADMINISTRATION COST & PROGRAM COST	**$1,497,384**	**$5,542,283**	**27%**	**$ 4,044,899**

(1) Other Outreach/General costs are defined as direct costs that do not fall into the listed subcategories.
(2) Utilities should describe the services and indicate if they are on-going or one time expenditures.
(3) Labor costs are defined as incremental labor costs charged to ESA that are not recovered in general operations. If the utility allocates annual incremental labor costs to each category instead of tracking labor costs for each category separately, please indicate such and explain the allocation factor used.
(4) Utilities should describe the other administrative services received and the companies or agencies that provide them.
**** Oracle: OPower Energy Savings Portal and Home Energy Reports (HERs), and Qualus: Cost Effectiveness Modeling and Analysis.
Note: Estimated labor subsumed in General Rates is not included in costs above, per D.89-09-044 and D.01-05-033.
(5) All expenditures as of September 30th, 2026

2021		2022		2023		2024		2025		2026	
Measure	Participation	Measure	Participation	Measure	Participation	Measure	Participation	Measure	Participation	Measure	Participation
Weatherization		**Heating, Ventilation & Air Conditioning**		**Heating, Ventilation & Air Conditioning**		**Heating, Ventilation & Air Conditioning**		**Heating, Ventilation & Air Conditioning**		**Heating, Ventilation & Air Conditioning**	
Attic Insulation	0	Gas Furnace Repair	51	Gas Furnace Repair	32	Gas Furnace Repair	28	Gas Furnace Repair	27	Gas Furnace Repair	9
Caulking	539	Gas Furnace Replacement	115	Gas Furnace Replacement	0	Gas Furnace Replacement	0	Gas Furnace Replacement	0	Gas Furnace Replacement	1
Ceiling Insulation	70,132	HEFAU Early Replace	0	HEFAU Early Replace	15	HEFAU Early Replace	20	HEFAU Early Replace	17	HEFAU Early Replace	3
Cover Plate Replacements	4,450	HEFAU On Burnout	2	HEFAU On Burnout	16	HEFAU On Burnout	7	HEFAU On Burnout	10	HEFAU On Burnout	17
Duct Insulation	49	HE Wall Furnace Early Replace	0	HE Wall Furnace Early Replace	0	HE Wall Furnace Early Replace	0	HE Wall Furnace Early Replace	0	HE Wall Furnace Early Replace	0
Evaporate Cooler Cover	154	HE Wall Furnace On Burnout	0	HE Wall Furnace On Burnout	0	HE Wall Furnace On Burnout	0	HE Wall Furnace On Burnout	0	HE Wall Furnace On Burnout	0
Faucet Aerator	985	Forced Air Unit Standing Pilot Light Conversion	0	Forced Air Unit Standing Pilot Light Conversion	0	Forced Air Unit Standing Pilot Light Conversion	0	Forced Air Unit Standing Pilot Light Conversion	0	Forced Air Unit Standing Pilot Light Conversion	0
Floor Insulation	1,999	Electric Furnace Repair or Replacement	0	Electric Furnace Repair or Replacement	0	Electric Furnace Repair or Replacement	0	Electric Furnace Repair or Replacement	0	Electric Furnace Repair or Replacement	0
Shower Thermostatic Shower Valve (TSV)	830	Central Heat Pump Replacement	0	Central Heat Pump Replacement	0	Central Heat Pump Replacement	0	Central Heat Pump Replacement	0	Central Heat Pump Replacement	0
		Ductless Heat Pumps conversions from Electric Resistance Heating	0	Ductless Heat Pumps conversions from Electric Resistance Heating	0	Ductless Heat Pumps conversions from Electric Resistance Heating	0	Ductless Heat Pumps conversions from Electric Resistance Heating	0	Ductless Heat Pumps conversions from Electric Resistance Heating	0
Showerheads - Handheld and Standard	1,050	Smart Thermostats	644	Smart Thermostats	795	Smart Thermostats	776	Smart Thermostats	982	Smart Thermostats	340
Utility Gaskets	521	Central AC Replacement	0	Central AC Replacement	0	Central AC Replacement	0	Central AC Replacement	0	Central AC Replacement	0
Water Heater Blanket	16	Room AC Replacement	0	Room AC Replacement	0	Room AC Replacement	0	Room AC Replacement	0	Room AC Replacement	0
Water Heater Pipe Wrap	157	Brushless Fan Motors	0	Brushless Fan Motors	0	Brushless Fan Motors	0	Brushless Fan Motors	0	Brushless Fan Motors	0
Weatherstripping	2,043	Prescriptive Duct Sealing	48	Prescriptive Duct Sealing	931	Prescriptive Duct Sealing	962	Prescriptive Duct Sealing	1,337	Prescriptive Duct Sealing	514
Furnaces										Dehumidifier	
Furnace Repairs	47	Dehumidifier	0	Dehumidifier	0	Dehumidifier	0	Dehumidifier	0		0
Furnace Replacements	172	Attic Ventilation	0	Attic Ventilation	0	Attic Ventilation	0	Attic Ventilation	0	Attic Ventilation	0
Alarms: Smoke and Carbon Monoxide	1,550	**Maintenance**		**Maintenance**		**Maintenance**		**Maintenance**		**Maintenance**	
Furnace Clean/Tune	294	Furnace Clean & Tune	1,259	Furnace Clean & Tune	1,302	Furnace Clean & Tune	982	Furnace Clean & Tune	1,401	Furnace Clean & Tune	516
Furnace Standing Pilot Light Conversion	0	Central AC Tune-up	0	Central AC Tune-up	0	Central AC Tune-up	0	Central AC Tune-up	0	Central AC Tune-up	0
Furnace Vent Repair	35	Heat Pump Tune-up	0	Heat Pump Tune-up	0	Heat Pump Tune-up	0	Heat Pump Tune-up	0	Heat Pump Tune-up	0
Water Heaters		**Enclosure**		**Enclosure**		**Enclosure**		**Enclosure**		**Enclosure**	
Water Heater Repair	35	Envelope/Air Sealing Measures	0	Envelope/Air Sealing Measures	0	Envelope/Air Sealing Measures	0	Envelope/Air Sealing Measures	0	Envelope/Air Sealing Measures	0
Water Heater Replacement	348	Attic Insulation	0	Attic Insulation	0	Attic Insulation	0	Attic Insulation	0	Attic Insulation	0
Water Heater Expansion Tank	141	Caulking	1,506	Caulking	1,280	Caulking	1,053	Caulking	1,463	Caulking	514
Automatic Water Heater Vent Repair	72	Ceiling Insulation	290,105	Ceiling Insulation	157,821	Ceiling Insulation	64,118	Ceiling Insulation	115,269	Ceiling Insulation	68,912
Water Heater Watts 210 (Replacement only)	26	Duct Insulation - per linear ft.	91	Duct Insulation - per linear ft.	0	Duct Insulation - per linear ft.	0	Duct Insulation - per linear ft.	0	Duct Insulation - per linear ft.	0
Minor Home Repair		Duct Insulation - per sq. ft.	0	Duct Insulation - per sq. ft.	0	Duct Insulation - per sq. ft.	0	Duct Insulation - per sq. ft.	50	Duct Insulation - per sq. ft.	0
Attic Access Install	2	Evaporative Coolers Covers	477	Evaporative Coolers Covers	255	Evaporative Coolers Covers	119	Evaporative Coolers Covers	117	Evaporative Coolers Covers	70
Attic Hatch Installation	994	Floor Insulation	750	Floor Insulation	0	Floor Insulation	0	Floor Insulation	0	Floor Insulation	0
Attic Venting	12	Kneewall Insulation	0	Kneewall Insulation	0	Kneewall Insulation	0	Kneewall Insulation	0	Kneewall Insulation	0
Ceiling Repair	98	Minor Home Repair	0	Minor Home Repair	0	Minor Home Repair	0	Minor Home Repair	0	Minor Home Repair	0
Combustion Ventilation Air (CVA)	175	Storm Windows	2	Storm Windows	0	Storm Windows	0	Storm Windows	0	Storm Windows	0
Door Interior Hand Set (door knob)	7	Utility Gaskets	1,531	Utility Gaskets	1,318	Utility Gaskets	1,001	Utility Gaskets	1,414	Utility Gaskets	546
Door Jamb Repair/Replacement	77	Weatherstripping	5,600	Weatherstripping	4,905	Weatherstripping	3,738	Weatherstripping	4,808	Weatherstripping	2,229
Door Lock Set	1,009	**Domestic Hot Water**		**Domestic Hot Water**		**Domestic Hot Water**		**Domestic Hot Water**		**Domestic Hot Water**	
Door Patch/Plate	31	Water Heater Repair	22	Water Heater Repair	3	Water Heater Repair	2	Water Heater Repair	4	Water Heater Repair	1
Door Replacement	178	Water Heater Replacement	594	Water Heater Replacement	46	Water Heater Replacement	50	Water Heater Replacement	49	Water Heater Replacement	26
Door Threshold	315	Water Heater Expansion Tank	50	Water Heater Expansion Tank	16	Water Heater Expansion Tank	28	Water Heater Expansion Tank	35	Water Heater Expansion Tank	25
Exhaust Fan	337	Heat Pump Water Heater	0	Heat Pump Water Heater	0	Heat Pump Water Heater	0	Heat Pump Water Heater	0	Heat Pump Water Heater	0
Floor Repair	2	Automatic Water Heater Vent Repair	0	Automatic Water Heater Vent Repair	0	Automatic Water Heater Vent Repair	0	Automatic Water Heater Vent Repair	0	Automatic Water Heater Vent Repair	0
Wall Repair	1,904	Water Heater Watts 210 (Replacement only)	11	Water Heater Watts 210 (Replacement only)	0	Water Heater Watts 210 (Replacement only)	0	Water Heater Watts 210 (Replacement only)	0	Water Heater Watts 210 (Replacement only)	0
Window Assembly Replacement	0	Shower Thermostatic Shower Valve (TSV)	1,997	Shower Thermostatic Shower Valve (TSV)	2,097	Shower Thermostatic Shower Valve (TSV)	1,538	Shower Thermostatic Shower Valve (TSV)	1,862	Shower Thermostatic Shower Valve (TSV)	730
Window Glass Replacement	62	Low Flow Showerheads - Handheld and Standard	2,482	Low Flow Showerheads - Handheld and Standard	2,326	Low Flow Showerheads - Handheld and Standard	1,763	Low Flow Showerheads - Handheld and Standard	2,254	Low Flow Showerheads - Handheld and Standard	849
Window Specialty Glass	2	Faucet Aerator	2,588	Faucet Aerator	2,119	Faucet Aerator	1,292	Faucet Aerator	999	Faucet Aerator	237
Window Glass - Storm	0	Water Heater Blanket	64	Water Heater Blanket	46	Water Heater Blanket	5	Water Heater Blanket	3	Water Heater Blanket	1
Window Poly - Storm	0	Water Heater Pipe Wrap/Insulation	1,075	Water Heater Pipe Wrap/Insulation	723	Water Heater Pipe Wrap/Insulation	493	Water Heater Pipe Wrap/Insulation	657	Water Heater Pipe Wrap/Insulation	835
Window Glazing Compound	0	Water Heater Pressure Regulator	16	Water Heater Pressure Regulator	4	Water Heater Pressure Regulator	0	Water Heater Pressure Regulator	1	Water Heater Pressure Regulator	1
Window Sash/Sill Repair	0	Tub Spout / Tub Diverter	10	Tub Spout / Tub Diverter	85	Tub Spout / Tub Diverter	64	Tub Spout / Tub Diverter	112	Tub Spout / Tub Diverter	44
Miscellaneous Measures		**Minor Home Repair**		**Minor Home Repair**		**Minor Home Repair**		**Minor Home Repair**		**Minor Home Repair**	
Clothes Washer High Efficiency (HE)	48	Attic Access Install	14	Attic Access Install	27	Attic Access Install	13	Attic Access Install	16	Attic Access Install	15
Duct Sealing/Testing	870	Attic Hatch Installation	410	Attic Hatch Installation	397	Attic Hatch Installation	269	Attic Hatch Installation	339	Attic Hatch Installation	69
HERS Rater	136	Attic Venting	48	Attic Venting	38	Attic Venting	7	Attic Venting	9	Attic Venting	0
NGAT	1,080	Ceiling Repair	176	Ceiling Repair	76	Ceiling Repair	13	Ceiling Repair	22	Ceiling Repair	26
Other - Labor	1,007	Combustion Ventilation Air (CVA)	552	Combustion Ventilation Air (CVA)	328	Combustion Ventilation Air (CVA)	149	Combustion Ventilation Air (CVA)	157	Combustion Ventilation Air (CVA)	40
Other - Materials/Supplies	1,024	Cover Plate Replacements	12,913	Cover Plate Replacements	9,172	Cover Plate Replacements	6,585	Cover Plate Replacements	7,747	Cover Plate Replacements	2,144
Education		Door Interior Hand Set (door knob)	42	Door Interior Hand Set (door knob)	42	Door Interior Hand Set (door knob)	42	Door Interior Hand Set (door knob)	32	Door Interior Hand Set (door knob)	8
Assessment/Outreach	2,109	Door Jamb Repair/Replacement	138	Door Jamb Repair/Replacement	99	Door Jamb Repair/Replacement	15	Door Jamb Repair/Replacement	19	Door Jamb Repair/Replacement	4
Energy Education	703	Door Lock Set	1,976	Door Lock Set	1,707	Door Lock Set	1,340	Door Lock Set	1,660	Door Lock Set	978
Outlying Area Travel/Time	123	Door Patch/Plate	35	Door Patch/Plate	38	Door Patch/Plate	9	Door Patch/Plate	152	Door Patch/Plate	73
Administration		Door Replacement	390	Door Replacement	308	Door Replacement	219	Door Replacement	207	Door Replacement	46
Administration Fees	703	Door Threshold	916	Door Threshold	828	Door Threshold	568	Door Threshold	518	Door Threshold	366
Totals	98,825	Exhaust Fan	760	Exhaust Fan	421	Exhaust Fan	95	Exhaust Fan	70	Exhaust Fan	29
Total Homes Education Only	34	Floor Repair	3	Floor Repair	0	Floor Repair	61	Floor Repair	125	Floor Repair	128
Total Homes Treated	871	Furnace Vent Repair	22	Furnace Vent Repair	1	Furnace Vent Repair	3	Furnace Vent Repair	3	Furnace Vent Repair	1
Total Homes Weatherized	871	Furnace Vent Replacement	172	Furnace Vent Replacement	74	Furnace Vent Replacement	26	Furnace Vent Replacement	7	Furnace Vent Replacement	19
		Wall Repair	5,443	Wall Repair	5,501	Wall Repair	2,007	Wall Repair	2,752	Wall Repair	2,892
		Water Heater Vent Repair	107	Water Heater Vent Repair	9	Water Heater Vent Repair	6	Water Heater Vent Repair	12	Water Heater Vent Repair	6
		Water Heater Vent Replacement	896	Water Heater Vent Replacement	515	Water Heater Vent Replacement	119	Water Heater Vent Replacement	56	Water Heater Vent Replacement	72
		Window Assembly Replacement	0	Window Assembly Replacement	0	Window Assembly Replacement	0	Window Assembly Replacement	0	Window Assembly Replacement	0
		Window Glass Replacement	351	Window Glass Replacement	185	Window Glass Replacement	136	Window Glass Replacement	35	Window Glass Replacement	47
		Window Specialty Glass	7	Window Specialty Glass	4	Window Specialty Glass	13	Window Specialty Glass	7	Window Specialty Glass	4
		Window Glass - Storm	0	Window Glass - Storm	0	Window Glass - Storm	0	Window Glass - Storm	0	Window Glass - Storm	0
		Window Poly - Storm	0	Window Poly - Storm	0	Window Poly - Storm	0	Window Poly - Storm	0	Window Poly - Storm	0
		Window Glazing Compound	12	Window Glazing Compound	5	Window Glazing Compound	1	Window Glazing Compound	0	Window Glazing Compound	0
		Window Sash/Sill Repair	0	Window Sash/Sill Repair	0	Window Sash/Sill Repair	0	Window Sash/Sill Repair	0	Window Sash/Sill Repair	0
		Appliances		**Appliances**		**Appliances**		**Appliances**		**Appliances**	
		Refrigerators	0	Refrigerators	0	Refrigerators	0	Refrigerators	0	Refrigerators	0
		Second Refrigerators	0	Second Refrigerators	0	Second Refrigerators	0	Second Refrigerators	0	Second Refrigerators	0
		High Efficiency Clothes Washers	92	High Efficiency Clothes Washers	91	High Efficiency Clothes Washers	98	High Efficiency Clothes Washers	99	High Efficiency Clothes Washers	27
		High Efficiency Dryer / Heat pump Clothes Dryer	0	High Efficiency Dryer / Heat pump Clothes Dryer	0	High Efficiency Dryer / Heat pump Clothes Dryer	0	High Efficiency Dryer / Heat pump Clothes Dryer	0	High Efficiency Dryer / Heat pump Clothes Dryer	0
		Microwave Ovens	0	Microwave Ovens	0	Microwave Ovens	0	Microwave Ovens	0	Microwave Ovens	0
		Freezers	0	Freezers	0	Freezers	0	Freezers	0	Freezers	0
		Dishwashers	0	Dishwashers	0	Dishwashers	0	Dishwashers	0	Dishwashers	0
		Miscellaneous Measures		**Miscellaneous Measures**		**Miscellaneous Measures**		**Miscellaneous Measures**		**Miscellaneous Measures**	
		Tier 1 Smart Power Strips	0	Tier 1 Smart Power Strips	0	Tier 1 Smart Power Strips	0	Tier 1 Smart Power Strips	0	Tier 1 Smart Power Strips	0
		Tier 2 Advanced Power Strips	0	Tier 2 Advanced Power Strips	0	Tier 2 Advanced Power Strips	0	Tier 2 Advanced Power Strips	0	Tier 2 Advanced Power Strips	0
		Smoke & Carbon Monoxide Detectors	914	Smoke & Carbon Monoxide Detectors	177	Smoke & Carbon Monoxide Detectors	123	Smoke & Carbon Monoxide Detectors	226	Smoke & Carbon Monoxide Detectors	108
		Bundled Savings	0	Bundled Savings	0	Bundled Savings	0	Bundled Savings	0	Bundled Savings	0
		Duct Sealing/Testing	1,774	Duct Sealing/Testing	0	Duct Sealing/Testing	0	Duct Sealing/Testing	0	Duct Sealing/Testing	0
		HERS Rater	74	HERS Rater	25	HERS Rater	27	HERS Rater	22	HERS Rater	19
		NGAT	1,909	NGAT	1,479	NGAT	1,204	NGAT	1,873	NGAT	627
		Other - Labor	271	Other - Labor	87	Other - Labor	102	Other - Labor	94	Other - Labor	65
		Other - Materials/Supplies	1,790	Other - Materials/Supplies	1,405	Other - Materials/Supplies	1,095	Other - Materials/Supplies	1,615	Other - Materials/Supplies	553
		Education		**Education**		**Education**		**Education**		**Education**	
		Assessment/Outreach	5,856	Assessment/Outreach	5,286	Assessment/Outreach	4,113	Assessment/Outreach	6,432	Assessment/Outreach	1,863
		Energy Education	1,952	Energy Education	1,762	Energy Education	1,371	Energy Education	2,144	Energy Education	621
		Outlying Area Travel/Time	626	Outlying Area Travel/Time	362	Outlying Area Travel/Time	112	Outlying Area Travel/Time	114	Outlying Area Travel/Time	41
		Administration		**Administration**		**Administration**		**Administration**		**Administration**	
		Administration Fees	1,952	Administration Fees	1,762	Administration Fees	1,371	Administration Fees	2,144	Administration Fees	621
		Totals	**353,242**	**Totals**	**298,336**	**Totals**	**99,541**	**Totals**	**161,379**	**Totals**	**87,932**
		Total Homes Education Only	68	**Total Homes Education Only**	152	**Total Homes Education Only**	115	**Total Homes Education Only**	317	**Total Homes Education Only**	15
		Total Homes Envelop/Air Sealing	1670	**Total Homes Envelop/Air Sealing**	1419	**Total Homes Envelop/Air Sealing**	1126	**Total Homes Envelop/Air Sealing**	1,601	**Total Homes Envelop/Air Sealing**	311
		Total Homes Minor Home Repair	1594	**Total Homes Minor Home Repair**	1373	**Total Homes Minor Home Repair**	1055	**Total Homes Minor Home Repair**	1,462	**Total Homes Minor Home Repair**	284
		Total Homes Treated-SF	1729	**Total Homes Treated-SF**	1540	**Total Homes Treated-SF**	1148	**Total Homes Treated-SF**	1,875	**Total Homes Treated-SF**	305
		Total Homes Treated-MF	167	**Total Homes Treated-MF**	43	**Total Homes Treated-MF**	12	**Total Homes Treated-MF**	13	**Total Homes Treated-MF**	0
		Total Homes Treated-MH	56	**Total Homes Treated-MH**	26	**Total Homes Treated-MH**	98	**Total Homes Treated-MH**	155	**Total Homes Treated-MH**	29
		Total Homes Weatherized-SF	1585	**Total Homes Weatherized-SF**	1392	**Total Homes Weatherized-SF**	988	**Total Homes Weatherized-SF**	1,302	**Total Homes Weatherized-SF**	436
		Total Homes Weatherized-MF	111	**Total Homes Weatherized-MF**	39	**Total Homes Weatherized-MF**	10	**Total Homes Weatherized-MF**	12	**Total Homes Weatherized-MF**	0
		Total Homes Weatherized-MH	43	**Total Homes Weatherized-MH**	25	**Total Homes Weatherized-MH**	80	**Total Homes Weatherized-MH**	117	**Total Homes Weatherized-MH**	24

ESA Measure 2021 - 2026	Proposed ESA Measures 2026-2033		
Measures	Reported Measures	2021 - 2026 Removed Measures	New Measures Proposed
Administration	**Administration**	**Administration**	**Administration**
Administration Fees			
Appliances	**Appliance**	**Appliance**	**Appliance**
Refrigerators	Clothes Washer High Efficiency (HE)		
Second Refrigerators	**Domestic Hot Water**	**Domestic Hot Water**	**Domestic Hot Water**
High Efficiency Clothes Washers	Faucet Aerators		Water Heater Drain Pan
High Efficiency Dryer / Heat Pump Clothes Dryer	Shower Thermostatic Shower Valve (TSV)	**Education**	Water Heater Enclosure
Microwave Ovens	Showerhead Hand-held		Water Heater Stand
Freezers	Showerhead Standard	**Enclosure / Weatherization Removed**	**Education**
Dishwashers	Tub Spout / Tub Diverter		
Clothes Washer High Efficiency (HE)	Water Heater Blanket	**HVAC**	**Enclosure**
Domestic Hot Water	Water Heater Drain Pan		Floor Crawlspace Weather-stripping
Water Heater Repair	Water Heater Enclosure	**Maintenance**	**HVAC**
Water Heater Replacement	Water Heater Expansion Tank	Furnace Clean & Tune	Conventional 80% FAU
Water Heater Expansion Tank	Water Heater Pipe Wrap	**Minor Home Repair**	Condensate Pump
Heat Pump Water Heater	Water Heater Pressure Regulator		Double Wall Furnace (Standard R&R)
	Water Heater Repair (Provide listing of materials	**Miscellaneous Measures**	
Automatic Water Heater Vent Repair	used in AAWO. Upload all		Duct Repair
	receipts to RHA)		FAU Filter Base
Water Heater Watts 210 (Replacement only)	Water Heater Replacement	**Other - Labor**	FAU Return Duct upsizing
Shower Thermostatic Shower Valve (TSV)	Water Heater Stand		Mobile Home FAU Downflow
Low Flow Showerheads - Handheld and Standard	Water Heater Watts 210 (Replacement only)	**Other - Materials/Supplies**	Single Wall Furnace (Standard R&R)
Showerheads - Handheld and Standard	**Education**		**Maintenance**
Faucet Aerator	Assessment		
Water Heater Blanket	Direct Cost		**Minor Home Repair**
Water Heater Pipe Wrap	Direct Cost: Go Backs		
Water Heater Pipe Wrap/Insulation	Energy Education		**Miscellaneous**
Water Heater Pressure Regulator	Income Verification		
Tub Spout / Tub Diverter	Outlying Area Incentive		**Other / Materials / Supplies**
Education	Outlying Area Travel/Time Cost-Big Bear		
Assessment/Outreach	Outlying Area Travel/Time Cost-Tahoe		
Energy Education	**Enclosure**		
Outlying Area Travel/Time	Attic Access Weather-stripping		
Heating, Ventilation & Air Conditioning	Caulking		
Gas Furnace Repair	Ceiling Insulation R-19		
Gas Furnace Replacement	Ceiling Insulation R-30		
HEFAU Early Replace	Ceiling Insulation R-38		
	Door Weather-stripping (3 sides of door frame		
HEFAU On Burnout	and shoe)		
	Door Weather-stripping French-Doors (3 sides of		
HE Wall Furnace Early Replace	door frame and shoe (x2))		
HE Wall Furnace On Burnout	Duct Insulation - per linear ft.		
Forced Air Unit Standing Pilot Light Conversion	Duct Insulation - per sq. ft.		
Electric Furnace Repair or Replacement	Evaporative Cooler Cover		
Central Heat Pump Replacement	Floor Crawlspace Weather-stripping		
Ductless Heat Pumps Conversions from Electric			
Resistance Heating	Utility Gaskets		
Smart Thermostats	**HVAC**		
Central A/C Replacement	Conventional 80% FAU		
Room AC Replacement	Condensate Pump		
Brushless Fan Motors	Double Wall Furnace (Standard R&R)		
Prescriptive Duct Sealing	Duct Repair		
Dehumidifier	FAU Filter Base		
Furnace Clean & Tune	FAU Return Duct upsizing		
Central A/C Tune-up	Furnace Central Repair		
Heat Pump Tune-up	Furnace Dual Pack 2-5 Ton Repair		
	Furnace Repair (Provide listing of materials used		
Furnace Repairs	in AAWO. Upload all receipts		
Furnace Replacements	to RHA)		
Furnace Standing Pilot Light Conversion	HEFAU Early Replace		
Furnace Clean/Tune	HEFAU On Burnout		
Minor Home Repair	Mobile Home FAU Downflow		
	Prescriptive Duct Sealing - Basic		
	Prescriptive Duct Sealing - Plus: Includes Seal		
Attic Access Install	Platform Return - Duct Board and		
Attic Hatch Installation	Replace damaged ducts (over 10 LN Ft) Pictures		
	Required		
Attic Venting	Single Wall Furnace (Standard R&R)		
Ceiling Repair	Smart thermostats: Include Make and Serial# in		
Combustion Ventilation Air (CVA)	tech notes		
Cover Plate Replacements	Wall Furnace Wall Repair		
Door Interior Hand Set (door knob)	**Maintenance**		
Door Jamb Repair/Replacement	Furnace Clean & Tune		
Door Lock Set	**Minor Home Repair**		
Door Patch/Plate	Attic Access Install		
Door Replacement	Attic Hatch Installation		
Door Threshold	Attic Venting (dormer vents)		
Exhaust Fan	Attic Venting Mesh (Per vent)		
	Ceiling Repair		
	Combustion Ventilation Air (CVA)		
Floor Repair			
Wall Repair	Combustion Ventilation Air (CVA) (Ducted upper		
	and lower CVA billable only for R&R purposes)		
Furnace Vent Repair	Cover Plate Replacements		
	Door Interior Hand Set (door knob to wh or fau		
Furnace Vent Replacement	closet w/ex-stripping)		
Water Heater Vent Repair	Door Jamb Repair/Replacement-(one) (includes		
Water Heater Vent Replacement	two door casings)		
Window Assembly Replacement	Door Lock Set		
Window Glass Replacement	Door Patch/Plate		
Window Specialty Glass	Door Replacement		
Window Glass - Storm	Door Replacement (Louvered)		
	Door Specialty Replacement		
Window Poly - Storm	Door Threshold		
	Exhaust Fan Vent Attic: Replacing tape on vents		
Window Glazing Compound	covered under MHR shop fee.		
	Provide listing of materials used in WO.		
	Exhaust Fan Vent Dryer: Replacing tape on vents		
Window Sash/Sill Repair	covered under MHR shop		
	fee. Provide listing of materials used in WO.		
Miscellaneous Measures	Exhaust Fan Vent Mobile Home: Includes MH		
	w/non-op or recirculation		
Tier 1 Smart Power Strips	kitchen exhaust fan (w/o cutting holes in roof)		
	Floor Repair		
Tier 2 Advanced Power Strips	Furnace Vent Pipe Installation (replacement of		
Smoke & Carbon Monoxide Detectors	one vent cap)		
Alarms: Smoke and Carbon Monoxide	Furnace Vent Repair (Provide listing of materials		
Bundled Savings	used in WO)		
Duct Sealing/Testing	Shop Fee Minor Home Repair (MHR)		
	Wall Repair Exterior		
HERS Rater	Wall Repair Foam Patch		
NGAT	Wall Repair Interior		
Other - Labor	Water Heater (AWH) Vent Repair (Provide listing		
	of materials used in WO)		
Other - Materials/Supplies	Water Heater (AWH) Vent Replace		
	Window (Specialty) Replacement		
Weatherization / Enclosure / Air Sealing	Window Assembly Replace <12 Sq. Ft per		
Envelope/Air Sealing Measures	window		
Attic Insulation	Window Assembly Replace > 12 Sq. Ft. per		
	window		
Caulking	Window Glass Replacement (144 = sq. ft.)		
	Window Glazing Compound		
Ceiling Insulation	Window Sash/Sill Repair (per frame, includes		
Duct Insulation	window casing)		
Duct Insulation - per linear ft.	Window Specialty Glass		
Duct Insulation - per sq. ft.	**Miscellaneous Measures**		
Evaporative Cooler Covers	Alarm Carbon Monoxide		
Evaporative Cooler Cover	Alarm Combo Unit Carbon Monoxide/Smoke		
Floor Insulation	Alarm Smoke		
Kneewall Insulation	HERS Rater (Contractor Processing Fee)		
Storm Windows	HERS Rater: Upload invoice as Receipt		
	NGAT		
Utility Gaskets	NGAT Repair/Replacement		
	SGMD Mitigation Fees: Upload invoice with		
Weatherstripping	Customer Documents		
	Other - Labor		
	Penalty for not meeting quality pass rates		
	Other - Materials/Supplies		
	Clothes Washer High Efficiency (HE) Grounding		
	Fee (outlet for washer install)		
	Customer Enrollment		
	ESA Outreach & Assessment		
	ESA IN-Home Energy Education		