Company: Southern California Gas Company (U 904 G)
Proceeding: Application for Incremental Funding CIS
Application: A.25-05-004
Exhibit No.: SCG-05
Witness: E. Goldman, A. McAllaster

PREPARED REBUTTAL TESTIMONY OF

EVAN GOLDMAN AND APRIL MCALLASTER

ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

November 19, 2025

TABLE OF CONTENTS

I. INTRODUCTION 1

II. GENERAL REBUTTAL – STANDARD OF REVIEW AND INCREMENTALITY 2

A. SoCalGas's Incremental Request is Forward Looking 3

B. SoCalGas's Request is Incremental and Separate from IT 4

III. RESPONSE TO CAL ADVOCATES' TESTIMONY 7

A. SoCalGas is on Track to Spend the Amount Approved in the GRC in the Third Quarter of 2026 Prior to the Project's Anticipated Completion in June 2027 7

C. Cal Advocates' Testimony Inappropriately Conflates SoCalGas's Previous GRC Forecast for the Project with the Further Refined Forecast and Actual Spend Used to Support this Application 9

B. Cal Advocates Understates 2025 Recorded Actuals and Mischaracterizes the 2025 Projection 10

C. The Majority of Project Costs will Occur in 2026–2027 11

D. Cal Advocates' Suggestion that SoCalGas Seek Incremental Funding After it Has Already Exceeded the Amount Adopted in the GRC Must be Rejected. A 12

IV. RESPONSE TO SBUA'S TESTIMONY 12

A. SBUA's Contention that SoCalGas Expense to Capital Compared to Other Recent Large Capital Projects is Erroneous and Without Merit 13

B. SoCalGas Has Already Entered into Contracts with Software Vendors and is Unable to Defer Payments 16

C. SBUA Estimation of Contingency is Unsupported SBUA Estimation of Contingency is Unsupported 17

D. The New CIS System Will Benefit All SoCalGas Customers, Including Small Business Customers 18

V. IT IS APPROPRIATE TO ESTABLISH A TWO-WAY BALANCING ACCOUNT TO BALANCE UNCERTAINTIES AND PROTECT RATE PAYERS 18

VI. CONCLUSION 20

Prepared Rebuttal Testimony of
Evan Goldman and April McAllaster

I. INTRODUCTION

This rebuttal testimony is regarding Southern California Gas Company's (SoCalGas) request to recover incremental operations and maintenance (O&M) costs associated with the Customer Information System (CIS) Replacement Project and addresses the following testimony from other parties:

- Public Advocates Office of the California Public Utilities Commission (Cal Advocates), as submitted by F. Nawaz (Exhibit CA-01), dated October 29, 2025.
- Small Business Utility Advocates (SBUA), as submitted by M. Sheriff (Exhibit SBUA-01), dated October 29, 2025.

Cal Advocates proposes that the Commission disallow in total SoCalGas's request for $24.9 million in incremental operations and maintenance (O&M) expenses, as well as deny SoCalGas's proposal to establish a two-way balancing account.[1] Cal Advocates states that the Commission should deny SoCalGas's request because SoCalGas has not demonstrated it is on track to spend more than the $46.9 million previously authorized in D.24-12-074. This is not the case. SoCalGas has provided voluminous information to Cal Advocates demonstrating the necessity of its incremental request, including a detailed forecast with monthly spending for each project activity and proof of actual expenditures to date.[2] Since its TY 2024 GRC filing, SoCalGas has further updated and refined the O&M forecast for the CIS Replacement Project, through the use of more recent data including signed contracts and vendor quotes. This forecast, backed by actual data, shows that SoCalGas is on track to run out of the funding approved for the CIS Replacement Project by the Commission in D.24-12-074 in the third quarter of 2026.[3] This

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[1] Report on the Results of Operations for Southern California Gas Company's Customer Information System Replacement Program of witness F. Nawaz on behalf of Cal Advocates (Exhibit (Ex.) CA-01) at 2.

[2] *See* Appendix A at Appendix A-3 to Appendix A-9 (PubAdv-SoCalGas-001-FNZ, response to question 3); *id.* at Appendix A-24 to Appendix A-40 (CalPA-SCG-008, response to question 1). Note that confidential information has been redacted for the purposes of this filing.

[3] D.24-12-074 approved SoCalGas's CIS Replacement Project and provided that "SoCalGas may submit a separate application if it expects costs to exceed what is authorized in this decision." D.24-12-074 at 504.

is well before the anticipated completion of project stabilization phase activities in the second quarter of 2027. Through this application, SoCalGas seeks one time incremental costs for use in 2026 and 2027 necessary to support the completion of the project. Without incremental funding, successful completion of the project will be at risk, including impacts to the ability to fund necessary project activities and costs like training employees on the new CIS, surge staffing to promote continuity of service during the training and transition to the new CIS, change management activities, decommissioning activities, and software licensing costs.[4] SoCalGas's request for incremental funding to support the new CIS is fully supported by its application and testimony. This rebuttal testimony also identifies errors in Cal Advocates' analysis, which it uses to support its requested disallowance.

SBUA states that SoCalGas has not met its burden of demonstrating that its CIS related O&M costs are incremental to its "2024 GRC [Information Technology] budget" and proposes that the Commission approve a one way memorandum account with a cap of $15.6 million to track incremental O&M expense for the CIS Replacement Project.[5] The CIS Replacement Project is separate and apart from SoCalGas's IT Request in the TY 2024 GRC. There is no overlap between the two requests, which were presented separately in the TY 2024 GRC and approved separately by the Commission.[6] SBUA is incorrect in suggesting that SoCalGas's request here must be compared to a separate IT budget that does not include this project. Further, SoCalGas has fully supported the reasonableness and necessity of its forecasted request of $24.9 million in incremental O&M expenses.

II. GENERAL REBUTTAL – STANDARD OF REVIEW AND INCREMENTALITY

The purpose of this section is to provide clarification on the standard of review applicable to this application and to address the incrementality of this request.

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[4] Please refer to the testimony of April McAllaster for a more detailed description of the activities associated with the CIS Replacement Project. Revised Prepared Direct Testimony of April McAllaster (Ex. SCG-02-R).

[5] Prepared Testimony of Matt Sheriff on behalf of SBUA (Ex. SBUA-01) at 5-6.

[6] Compare D.24-12-074 at 643 (discussing and addressing SoCalGas's Information Technology request) with *id.* at 499 (discussing and addressing SoCalGas's CIS Replacement Project request).

A. SoCalGas's Incremental Request is Forward Looking

Cal Advocates states that "SoCalGas seeks approval to recover recorded costs for 2024 and forecasted costs for 2025-2027."[7] Cal Advocates also provides a standard for the "evaluation, determination, and authorization of costs in *reasonableness reviews*[.]"[8] Cal Advocates is incorrect in stating that SoCalGas is seeking approval of its already recorded costs and for characterizing SoCalGas's application as subject to a reasonableness review. Rather SoCalGas has developed its incremental request from a forward-looking forecast perspective of what additional revenue requirement is necessary for successful completion of the CIS Replacement Project, making this application not subject to a reasonableness review.[9]

In its Test Year (TY) 2024 General Rate Case (GRC), SoCalGas requested $20.247 million in TY 2024 O&M for the CIS Replacement Project. This amounted to a request of $80.988 million over the GRC period (2024-2027). The Commission in D.24-23-074 instead adopted $10 million as the TY 2024 O&M cost estimate, which amounts to $46.9 million over the GRC period using the escalation approved by the Commission. Importantly, the Commission in D.24-23-074 also provided that "SoCalGas may submit a separate application if it expects costs to exceed what is authorized in this decision."[10] Thus, the dollars SoCalGas has spent thus far on the CIS Replacement Project in 2024 and 2025 are those that were authorized in D.24-23-074. As the Commission in that decision recognized might be the case, the funding approved is not enough for successful completion of the project. Through this application, SoCalGas seeks additional incremental funding to cover necessary project activities that are scheduled to continue after SoCalGas has run out of the funding approved in D.24-23-074. Thus, SoCalGas is not seeking (and does not need) approval of already recorded costs, as those amounts have been approved in D.24-23-074. In addition, the reasonableness review standard presented by Cal

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7 Ex. CA-01 (Nawaz) at 1.

8 *Id.* at 3.

9 Reasonableness reviews are used by the Commission when a utility has previously been allowed to track costs in a memorandum or balancing account for future review by the Commission after the costs have already been incurred. D.24-12-074 did not approve a balancing or memorandum account for the CIS Replacement Project.

10 D.24-12-074 at 504. The Commission in D.24-12-074 did not authorize funding for specific activities or phases of the project. Thus, with this application SoCalGas has provided information on the total forecasted cost for the project but is only requesting the incremental funding representing the difference between the forecasted total for the project and the amount authorized in D.24-12-074.

Advocates is not applicable to this application where the costs sought have yet to be incurred. Cal Advocates appears to misunderstand the necessity of requesting this incremental O&M funding prior to incurring it. As discussed further in Section III.E, California sets rates on a forward looking basis and rates cannot be retroactively adjusted.

B. SoCalGas's Request is Incremental and Separate from IT

SBUA states that SoCalGas "has not met its burden of demonstrating that its CIS related O&M costs are incremental to its 2024 GRC IT budget."[11] SBUA is incorrect in looking to SoCalGas's IT request from the TY 2024 GRC, which did not cover the CIS Replacement Project and is also incorrect in stating that SoCalGas has not shown that the costs sought in this application are incremental.

First, SBUA's assertion that SoCalGas must demonstrate that the costs requested in this application are incremental to its 2024 GRC IT O&M budget is misguided. In the TY 2024 GRC, SoCalGas submitted testimony and forecasts for its CIS Replacement Project separately from its Information Technology request.[12] Although the CIS Replacement project has an information technology component in the development and implementation of the system, it is a stand alone project in that the forecast for the CIS Replacement Project was developed separate and apart from the IT forecast presented in the TY 2024 GRC given the scope and scale of the project. Further, the IT component of the CIS Replacement Project is only a part of the project, and the majority of the forecasted O&M costs are not for system development. As described in the direct testimony of April McAllaster, most of the forecasted O&M costs for the project support business readiness, including organizational change management activities such as training of customer operations staff on the new CIS solution and temporarily augmenting the customer operations workforce during training and after go-live.[13] These activities are critical to sustaining SoCalGas operations and to preventing significant degradation in customer service levels during the Post Go-Live Stabilization phase of the project after implementation when SoCalGas employees are becoming proficient in using the new system and processes. These

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[11] Ex. SBUA-01 (Sheriff) at 5.

[12] Compare A.22-05-015, Prepared Direct Testimony of Evan Goldman (Ex. SCG-13) with A.22-05-015, Prepared Direct Testimony of Ben W. Gordon and Revised Prepared Direct Testimony of Tia L. Ballard (O&M) and William J. Exon (Capital) (Ex. SCG-21-R-E), *available at*: https://www.socalgas.com/regulatory/2024-general-rate-case.

[13] Ex. SCG-02-R (McAllaster) at 6-13.

types of costs are distinct from and incremental to the O&M costs authorized in the TY 2024 GRC for the SoCalGas IT witness area.

Further, the CIS Replacement Project is not part of SoCalGas's base business, meaning that it is a one-time project and the size, scope, and nature of the associated O&M costs are specific to the project and not covered by other costs authorized in separate witness areas of SoCalGas's TY 2024 GRC. As described in Ms. McAllaster's testimony, these incremental costs are necessary to complete the CIS Replacement Project, as they are crucial to the execution of training, change management, and decommissioning activities. Without incremental O&M funding, SoCalGas will be unable to adequately support the effective implementation of the new CIS. The risk of billing, reporting, or other errors and the potential inability to be responsive to customers without disruption will be significantly increased without this necessary funding. Failure to authorize proper incremental O&M funding jeopardizes SoCalGas's ability to effectively utilize and continue training on the new CIS system and risks disruption to customer service, billing accuracy, and operational continuity during system transition.

Second, SoCalGas believes it has met the "gold standard"[14] of incrementality claimed by SBUA. SBUA cites language from D.23-02-017 indicating that:

> Generally, costs are incremental if, in addition to completing the planned work that underlies the authorized costs, the utility had to procure additional resources, be they in labor or material, to complete the new activity.[15]

In this Application for incremental CIS Replacement Project O&M funding, SoCalGas included costs for incremental resources and materials that were not in place at SoCalGas prior to the project and that have already been (or are planned to be) procured specifically for the CIS Replacement Project. In its testimony SoCalGas justified the basis for incremental forecasts including both actual costs already incurred and forecasted costs that are based on detailed estimating models. In responses to data requests from both SBUA and Cal Advocates, SoCalGas provided evidence that it has already procured or plans to procure additional labor and material to complete the CIS Replacement Project. This evidence included signed vendor agreements, vendor invoices, proof that costs were recorded in SoCalGas's accounting system against the CIS

[14] Ex. SBUA-01 (Sheriff) at 7.

[15] *Id.* (quoting D.23-02-017 at 27).

Replacement Project budget, and detailed forecasting models for incremental resources and materials.[16]

Third, SBUA further attempts to justify its incrementality argument by asserting that SoCalGas "ignored" lessons from a July 2025 Commission Decision on an unrelated incremental funding request[17] and argues:

> SCG has made no attempt to compare costs activity by activity, for example its authorized information technology costs to recorded, so that it's clear that IT resources are not being redeployed from other already approved but deprioritized or delayed software development projects. SoCalGas's testimony and discovery responses fail to address the basic requirement to prove through a preponderance of evidence that the company's GRC IT budget will be exceeded.[18]

As discussed, it is inappropriate to look to SoCalGas's IT request and spending when evaluating the incrementality of the CIS Replacement Project. However, even if one were to do so, it reinforces the fact that the request in this application is incremental. In the TY 2024 GRC, the Commission authorized $63.2 million for 2024 for SoCalGas IT O&M costs.[19] SoCalGas's actual IT O&M expenditures for 2024 were $67.5 million, or **7% higher** than what was authorized in the TY 2024 GRC. SoCalGas submitted its 2024 RSAR report on May 30, 2025, and it was publicly available for SBUA to review.[20] SoCalGas's 2024 RSAR confirms that by SBUA's own definition, SoCalGas's CIS replacement costs are incremental to SoCalGas's IT O&M costs. As such, even if the Commission were to give weight to SBUA's argument, the

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[16] Notably, Cal Advocates does not dispute evidence provided by SoCalGas that the incremental costs requested are related to SoCalGas's CIS Replacement Project.

[17] The Decision referenced by SBUA was adopted in July 2025. SoCalGas submitted this application requesting incremental CIS O&M funding on May 9, 2025, so it would not have been possible for SoCalGas to contemplate (or ignore) the July Commission Decision in formulating its incremental funding request.

[18] Ex. SBUA-01 (Sheriff) at 9.

[19] D.24-12-074 authorized $57 million O&M in nominal 2021 dollars for SoCalGas's IT request. The nominal authorized O&M escalated to 2024 using the authorized escalation factors in that decision results in an imputed authorized amount of $63.2 million.

[20] *See* Risk Spending Accountability Report of Southern California Gas Company and San Diego Gas & Electric Company for 2024 ("RSAR") at A-111, *available at* https://www.sdge.com/sites/default/files/regulatory/2024%20SCG%20SDGE%20Joint%20RSAR.pdf

Commission should disregard SBUA's assertion that SoCalGas has not met the burden of proof for incrementality.

SoCalGas has had to incur additional resources for the CIS Replacement Project, resources that were not covered by the adopted revenue requirement for SoCalGas's IT request in its last GRC. Additionally, the revenue requirement adopted in D.24-12-074 for the CIS Replacement Project is not enough to cover the entire cost for the project, necessitating an incremental request in the amount $24.9 million in O&M, the subject of this application.

III. RESPONSE TO CAL ADVOCATES' TESTIMONY

A. SoCalGas is on Track to Exhaust the Amount Approved in the GRC in the Third Quarter of 2026 Prior to the Project's Anticipated Completion in Second Quarter of 2027

Cal Advocates argues that "SoCalGas's actual spend does not support its assertion that costs will exceed the $46.9 million authorized" in D.24-12-074.[21] This is not the case and is not supported by Cal Advocates testimony, which contains misunderstandings. As described in the direct testimony of witness Evan Goldman, and further supported by the testimony of Ms. McAllaster, SoCalGas has developed a detailed forecast of the O&M costs associated with the CIS Replacement Project.[22] This forecast demonstrates that the GRC-authorized funding is expected to be fully utilized by September 2026.

As outlined in SoCalGas's data request responses[23] and Ms. McAllaster's testimony,[24] recorded and forecasted cost data show that expenditures do not occur evenly over time. Costs fluctuate significantly month-to-month due to the timing of vendor payments, milestone completion, and the start or pause of specific project activities. These fluctuations are expected and reflect the nature of large-scale system implementation projects.

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[21] Ex. CA-01 (Nawaz) at 10.

[22] Prepared Direct Testimony of Evan Goldman (Ex. SCG-01) at 3 and 5-7; Ex. SCG-02-R (McAllaster) at 2-13.

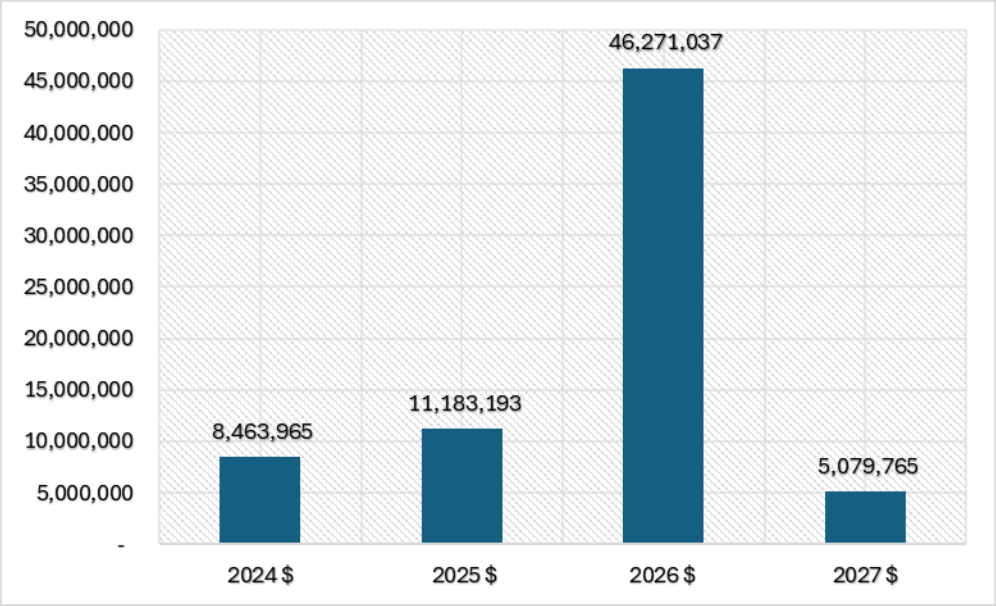
[23] *See* Appendix A at Appendix A-3 to Appendix A-9 (PubAdv-SoCalGas-001-FNZ, response to question 3). Note that confidential information has been redacted for the purposes of this filing.

[24] Ex. SCG-02-R (McAllaster), Attachment A Revised Workpapers Supporting the Direct Testimony of April McAllaster Chapter 2.

The workpapers filed with this application, as well as the forecast provided to Cal Advocates and SBUA,[25] show that the majority of O&M project costs will occur in 2026, aligning with the intensive training, implementation, and stabilization phases of the CIS Replacement Project. This timing was fully described in Ms. McAllaster's testimony and corroborated in data request responses, which explain that O&M expenditures will peak during this period as major system integration and go-live activities occur.[26]

Table 1 – CIS Replacement Project Cost

(Recorded Actuals up to September 30, 2025 – Forecasted Cost from October 1, 2025, to Completion)



[25] *See* Ex. SCG-02-R (McAllaster) at 7 and Attachment A Revised Workpapers Supporting the Direct Testimony of April McAllaster Chapter 2; Appendix A at Appendix A-3 to Appendix A-9 (PubAdv-SoCalGas-001-FNZ, response to question 3). Note that confidential information has been redacted for the purposes of this filing.

[26] *See*, *e.g.*, Ex. SCG-02-R (McAllaster) at 7, Table AM-3 and Attachment A Revised Workpapers Supporting the Direct Testimony of April McAllaster Chapter 2; Appendix A at Appendix A-3 to Appendix A-9 (PubAdv-SoCalGas-001-FNZ, response to question 3); *id.* at Appendix A-14 to Appendix A-15 (CalPA-SCG-005, response to question 3). Note that confidential information has been redacted for the purposes of this filing.

B. Cal Advocates' Testimony Inappropriately Conflates SoCalGas's Previous GRC Forecast for the Project with the Further Refined Forecast and Actual Spend Used to Support this Application

Cal Advocates' testimony incorrectly conflates the GRC forecast for the project, which was developed prior to 2022 when SoCalGas's GRC application was filed, with the updated and refined forecast and actual spend SoCalGas used to support the incremental funding request in this application. This results in misleading conclusions about 2024 spending levels for the project.[27] The 2024 forecast used by Cal Advocates in Table 3, Table 4, Table 6, and Table 7 of its testimony was derived from the prior forecast for the project, which was developed for SoCalGas's GRC proceeding, years before the CIS Replacement Project began.[28] In contrast, this application relies on actual recorded costs for 2024, which totaled $8.4 million.[29] Therefore, the difference between the amount used in this application and the actual incurred costs is zero, not $8.4 million as suggested by Cal Advocates.

The variance between the 2024 GRC forecast and actual recorded costs is primarily driven by the delay in the project start date and the removal of contingency, as discussed more below.

Project Start Date: As provided to Cal Advocates in response to data requests,[30] the forecast for the CIS Replacement Project presented in the TY 2024 GRC included a projection of a January 2024 start date. This start date was based on preliminary estimates of the time required to complete pre-planning activities, such as vendor selection, contract negotiations, and project team hiring. This assumption also relied on the expectation that the Commission would issue a

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[27] *See* Ex. CA-01 (Nawaz) at 11-12.

[28] Cal Advocates states that SoCalGas provided the information shown in Table 3. SoCalGas provided the information requested by Cal Advocates, which requested information on SoCalGas TY 2024 GRC forecast for the CIS Replacement Project. SoCalGas also stated in that response that the amounts presented in the GRC were *forecasted costs* and "[t]he recorded 2024 costs for *this application* were the *actual costs* incurred during 2024." Appendix A at Appendix A-23 (CalPA-SCG-006, response to question 8).

[29] *See* Ex. SCG-02-R (McAllaster), Attachment A Revised Workpapers Supporting the Direct Testimony of April McAllaster Chapter 2 at 1, Table 1.

[30] Appendix A at Appendix A-21 to Appendix A-22 (CalPA-SCG-006, response to question 3).

GRC decision by the end of 2023. However, due to delays in the issuance of a GRC decision[31] and additional planning requirements, the project start date was adjusted to April 2024. Thus, there were three months in 2024 where SoCalGas had originally expected to have spending for the project, but did not. Note that although the project start date was delayed, SoCalGas remains on track to implement the solution in 2026 and complete the project (stabilization) in 2027.[32]

Removal of Contingency: The TY 2024 GRC forecast included a separate category of $2.912 million in contingency for the year 2024 which equates to $3.269 million in 2024 dollars.[33] SoCalGas included a separate contingency category in its GRC forecast due to the scope and scale of the project and the start date still being years out in the future. As discussed further below, SoCalGas has removed the separate contingency category for the project from the forecast used for this application.

In short, when developing and presenting its request for incremental funding in this application, SoCalGas utilized the 2024 actuals of $8.4 million to inform its request and not the $16.8 million originally presented in its GRC application, which was stale information. It is an inapt comparison to use the $16.8 million, as Cal Advocates does, when assessing whether SoCalGas is on track to exhaust its GRC funding for the project prior to completion.

C. Cal Advocates Understates 2025 Recorded Actuals and Mischaracterizes the 2025 Projection

Cal Advocates' testimony understates 2025 recorded actuals for the CIS Replacement Project. As provided in response to Cal Advocates data requests,[34] SoCalGas's recorded O&M spending for the project totaled $6.47 million as of September 20, 2025, not $5.82 million as reported by Cal Advocates. It appears Cal Advocates may have inadvertently excluded some of the recorded labor and expenses. Because these exclusions underrepresent a significant portion

[31] It was important to receive a GRC decision prior to moving forward with the project, as without that decision, SoCalGas remained uncertain as to whether the project would be approved and what the adopted revenue requirement would be.

[32] The implementation time was originally forecasted as second quarter of 2026 and is now third quarter of 2026. The original stabilization completion was forecasted for first quarter 2027 and is now second quarter 2027.

[33] *See* Appendix A at Appendix A-11 to Appendix A-12 (CalPA-SCG-002, response to question 2).

[34] *Id.* at Appendix A-24 to Appendix A-40 (CalPA-SCG-008, response to question 1).

of actual costs, Cal Advocates' annualized projection is based on an incomplete and inaccurate baseline.

More importantly, Cal Advocates' projection fails to account for the non-linear nature of spending typical of large, complex system implementations. While month-to-month spending may provide a reasonable basis for estimating routine operational activities with relatively flat cost curves, it is not appropriate for projects of this scale. CIS Replacement Project costs fluctuate significantly from month to month due to vendor payment schedules, milestone completions, and the ramping up or ramping down of specific work activities. These variations are expected and consistent with the lifecycle of large-scale implementation projects. Consequently, relying on a partial snapshot of 2025 spending to forecast future years materially misrepresents the Project's cost trajectory and does not reflect how project activities progress over time.

D. The Majority of O&M Project Costs will Occur in 2026

Cal Advocates incorrectly represents the TY 2024 GRC forecast as the 2024 cost for this Application and relies on its own understated 2025 projection to argue that SoCalGas will not achieve its projected costs for 2026 and 2027. Cal Advocates' claim that SoCalGas "has not demonstrated it will spend more than 400% of its 2025 projected cost" in 2026 ignores the project's lifecycle and timing of major implementation activities.[35]

The CIS Replacement Project is a large-scale and complex modernization effort designed to replace SoCalGas's nearly 30-year-old legacy CIS with a modern, scalable solution that aligns with industry best practices. The project remains on track for implementation in the third quarter of 2026, having completed the Design, Build, and Validate (DBV) phase in August 2025 and is currently progressing through testing. SoCalGas is leveraging software, implementation methodology and experienced vendors and implementation partners with proven success in delivering CIS systems. The remaining project phases, solution and operations testing, stakeholder readiness, training, and go-live preparation, represent the phases in which most O&M costs will be incurred.

[35] Ex. CA-01 (Nawaz) at 14.

As detailed in responses to Cal Advocates' data requests,[36] and in presentation to Cal Advocates,[37] the majority of project O&M costs, including $39.5 million in contractor support and $4.9 million in software costs, will occur in 2026, as the Project transitions from the build/test into full deployment and go-live. These costs are supported by signed agreements, vendor quotes, and detailed estimates created by subject matter experts based on similar projects.[38] The concentration of O&M costs in 2026 is expected and appropriate for a large-scale system implementation of this type. This year represents the most intensive phase of the Project, requiring substantial contractor labor, temporary surge staffing, temporary backfill to support end-user training, extensive data migration activities, and the integration of complex business processes as the new CIS is deployed. Additionally, 2026 includes significant organization readiness work, including large-scale training and preparation of the Target Operating Model. These labor-and resource-intensive activities typically peak in the year the system goes live, making 2026 the highest O&M cost year for the Project.

E. Cal Advocates' Suggestion that SoCalGas Seek Incremental Funding After It Has Already Exceeded the Amount Adopted in the GRC Must be Rejected

Cal Advocates calls SoCalGas's application "premature" and suggests that the Commission direct SoCalGas to "file an application for additional funding when it can provide verifiable documentation demonstrating it has exceeded the $46.9 million" adopted in D.24-12-074.[39] This suggestion is unworkable and cannot be accepted. First, it is unclear what Cal Advocates expects SoCalGas to do once the $46.9 million has been exhausted, but the project has not yet been completed. Pausing the project before it is completed to wait until an application for incremental funding is filed and approved would be unworkable. This would result in increased costs, given the necessity to stop and start again, and would also result in a delay in the benefits of having the new CIS system.

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[36] Appendix A at Appendix A-3 to Appendix A-9 (PubAdv-SoCalGas-001-FNZ, response to question 3).

[37] Appendix B at Appendix B-5 (CIS Replacement Presentation - Discussion with California Public Advocates Office).

[38] Appendix A at Appendix A-16 to A-19 (CalPA-SCG-005, response to question 4).

[39] Ex. CA-01 (Nawaz) at 15.

Further, it is well established by the Commission and courts that rates cannot be retroactively adjusted.[40] Rather than looking backwards, California sets rates on a forecasted basis. Thus, without a balancing or memorandum account in place, it is not an option for SoCalGas to spend the necessary money on the project first and later seek cost recovery.

IV. RESPONSE TO SBUA'S TESTIMONY

A. SBUA's Contention that the Expense to Capital is an Outlier Compared to Other Recent Large Capital Projects is Erroneous and Without Merit

SBUA contends that SoCalGas's expense forecast is "problematic" and an "outlier" arguing that the ratio of expense to total project cost is much higher when compared to other large software projects.[41] As evidence to support its assertion SBUA cites to Southern California Edison's (SCE) NextGen project as requesting a smaller ratio of expense to total costs, which it contends is 18% compared to what SBUA calculates as 24% for SoCalGas's request. SBUA's argument is flawed for several reasons.

First, SBUA incorrectly calculates SoCalGas's CIS Replacement expense to total project cost ratio. To derive an O&M expense ratio, SBUA uses SoCalGas's forecast of $71 million in O&M in this Application and the $221 million in nominal capital authorized in the TY 2024 GRC decision. SBUA's calculations are in error because the capital authorized in D.24-12-074 is not escalated, but the $71 million O&M forecasted in this Application is an escalated amount. If nominal amounts are used for both O&M and capital, the O&M to total project expense ratio would be 21% not the 24% that SBUA calculates.

[40] D.07-07-041 at 5-6 (the "Commission's practice is not to authorize increased utility rates to account for previously incurred expenses unless, before the utility incurs those expenses, the Commission has authorized the utility to book those expenditures into a memorandum or balancing account for possible future recovery in rates[.]")

[41] Ex. SBUA-01 (Sheriff) at 12-13.

Table 2 - Expense Share of Total Project Costs

($ millions)	**SCG CIS in 2021 $**	**SBUA Calculation**
O&M	$58 (nominal)	$71 (escalated)
Capital	$221 (nominal)	$221 (nominal)
Total	$279	$292
Expense Share	21%	24%

Further, SBUA's assertion that SoCalGas's CIS Replacement expense ratio is an "outlier" is not supported by evidence. An outlier is defined as "a statistical observation that is markedly different in value from the **others** of the sample."[42] SBUA provides a sample size of exactly one and implies that SCE's NexGen project is the standard that the Commission should use to evaluate the reasonableness of SoCalGas's CIS Replacement Project expense to total project cost ratio. This is problematic because the SCE NextGen project has not been fully litigated to a final decision, and the reasonableness of the SCE NextGen project capital and O&M forecasts have not been established. In addition, SBUA has provided no evidence to support why the SCE NextGen project's non-adopted cost forecasts should be the benchmark or even a reasonable comparison point.

SoCalGas's CIS Replacement project is significantly different in both scope and scale from SCE's NextGen project. SoCalGas is replacing its 30-year-old custom-developed legacy Customer Information System (CIS) with SAP CIS and other software, where SCE is upgrading its existing SAP Enterprise Resource Planning system (ERP – which supports completely different business functions) with an updated version of SAP ERP software. While both projects leverage software from SAP, the project similarities end there. SBUA fails to provide any comparison of the similarities in O&M activities and associated cost forecasts between these two projects or any evidence as to why O&M expense to total project cost ratios should be similar. Additionally, SBUA fails to provide any evidence that software implementation projects even have standard O&M expense ratios. SBUA only provided a ratio that it derived based on non-

[42] Merriam-Webster, *Outlier, available at* https://www.merriam-webster.com/dictionary/outlier (emphasis added).

authorized forecasts for a single project, and SBUA failed to cite evidence from any authorized project forecasts or actual incurred project costs.

To the extent the Commission agrees that project O&M expense compared to authorized capital is a relevant data point, San Diego Gas & Electric Company's (SDG&E) Customer Information System Replacement Program (A.17-04-027) would be a more comparable project in both scope and scale to SoCalGas's CIS Replacement Project. Like SoCalGas, SDG&E replaced its legacy CIS system with SAP CIS. The activities and expense types for the two projects are more comparable than those of SCE's NextGen project. For example, SDG&E required incremental contractor surge staffing resources to augment employees in the Customer Contact Center (CCC), Billing, and Collections areas to maintain levels of customer service while employees learned how to effectively utilize and increase proficiency using SDG&E's new CIS system. Similarly, SoCalGas has forecasted O&M expenses for temporary incremental staff augmentation resources in the CCC, Billing, and Collections areas. The authorized nominal O&M costs for SDG&E's CIS Replacement project were 27% of total authorized project costs.[43] If the 27% ratio of O&M to total project costs were similarly applied to SoCalGas's CIS replacement,[44] the O&M forecast would be $82 million or $11 million higher than SoCalGas's current forecast of $71.8 million for the project. This would have resulted in this application requesting $35.9 million, instead of the $24.9 million SoCalGas is requesting.[45] SoCalGas does not anticipate the CIS Replacement project will incur O&M expenses of $82 million but provides the information as a comparison point to demonstrate that its forecasts are a more accurate approach than SBUA's ratio approach.

Finally, SoCalGas's incremental O&M request is based on actual incurred expenses, signed contracts, actual staffing levels, and detailed forecasting models created by subject matter experts based on similar CIS Replacement projects but tailored specifically to SoCalGas. These forecasts are supported by evidence and are more reliable than SBUA's O&M to total project expense ratio argument which is not supported with any substantive evidence. In direct testimony, SoCalGas presented evidence demonstrating that its O&M cost forecasts are

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[43] D.18-08-008 at Attachment A, Appendix 1 - Forecasted Implementation Cost Summary.

[44] This assumes the use of the capital authorized in D.24-12-074 for the CIS Replacement Program.

[45] SoCalGas's incremental forecast of $24.9M plus the 2024 GRC imputed authorized of $46.9M equals a forecast of $71.8M, compared to $81 million if a 27% ratio was applied.

comparable to O&M costs for CIS projects at other large California investor-owned utilities.[46] SBUA's arguments regarding SoCalGas's O&M expense to total project cost ratio should be disregarded.

B. SoCalGas Has Already Entered into Contracts with Software Vendors and is Unable to Defer Payments

SBUA argues that SoCalGas should be able to defer software license fee payments by negotiating favorable payment terms with SAP.[47] Specifically, SBUA recommends deferring all software license fee payments until after the CIS project go-live to reduce near-term financial pressure. SBUA further suggests that if full deferral is not possible, SoCalGas should postpone software maintenance fees asserting that software vendors will have flexibility on payment terms.

SBUA's arguments here are not valid because SoCalGas's SAP contracts have been fully executed and contain binding pricing and payment terms. Specific contract information was provided to SBUA in response to data requests. SoCalGas exercised diligence and prudence throughout the software procurement and contracting process, engaging an expert third party advisor to specifically assist with SAP licensing and also leveraging SoCalGas's Supply Management team who has extensive experience with SAP and other software contract negotiations. SBUA has suggested that maintenance fees could be deferred until after go-live, however, this will not change SoCalGas's incremental O&M forecast. A portion of the SAP license identified by SBUA for deferral was already paid in 2024, and the majority of the remaining maintenance costs in SoCalGas's incremental forecast is already contractually scheduled for payment in the fourth quarter of 2026. This timing is already after the project go-live date (as SBUA suggests), but it is during the project Hypercare phase while the system is live and is being stabilized. These costs will be incurred within the timeline for SoCalGas's incremental O&M request, and they require incremental funding to what was authorized in D.24-12-074.

Finally, SBUA asserts that SoCalGas's choice of a perpetual license model over a Cloud/SaaS approach has resulted in higher upfront costs. SoCalGas notes that for the CIS Replacement project, it has procured a mix of perpetual and Cloud/SaaS licenses informed by a

[46] Ex. SCG-01 (Goldman) at 7.

[47] Ex. SBUA-01 (Sheriff) at 13-14.

comprehensive assessment of software product maturity, ongoing-support risk, and cost considerations.

C. SBUA Estimation of Contingency is Unsupported

SBUA suggests that all contingency should be removed from SoCalGas's request, asserting that the project is fully scoped and costs are fully defined and that balancing or memorandum treatment will reduce cost risk.[48] SBUA also notes it was unable to verify the contingency level in SoCalGas's request, so it estimated contingency at $5.5 million, and recommends reducing SoCalGas's request by that amount. SBUA's request to remove $5.5 million to account for contingency is baseless. SBUA applied an 18% contingency to this application using a "rough calculation" and requested SoCalGas to confirm in rebuttal testimony the level of contingency applied to this application.

As outlined in Mr. Goldman's direct testimony in the TY 2024 GRC, the company developed its cost forecast and implementation plan in collaboration with Accenture.[49] This included an O&M cost forecast that incorporated contingency.[50] Since the TY 2024 GRC filing, and as described in Ms. McAllaster's testimony, the cost estimation methodology has become more refined due to finalized contractor agreements, clarified requirements, contractor quotes for planned expenses, and updates to the staffing model. This resulted in a significant reduction in contingency used to inform the request in this application for incremental funding from what was originally forecasted in the TY 2024 GRC. Notably, contingency is not its own separate category in the forecast used for this application, but is built into the following areas:

- 20% contingency on the number of training instructors equating to $768 thousand.
- 10% contingency on 2026 and 2027 contracted Systems Integrator O&M vendor payments to account for scope change requests equating to $856 thousand.

SoCalGas retained a built-in contingency for the above costs to account for unforeseen delivery needs or unplanned requirements. Additionally, because some key training details, such as design, delivery requirements, instructor resources, number of users, schedule, and logistics,

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[48] *Id.* at 14-16.

[49] A.22-05-015, Ex. SCG-13 (Goldman) at 15-19.

[50] *See* Appendix A at Appendix A-11 to Appendix A-12 (CalPA-SCG-002, response to question 2).

were not finalized at the time of filing, contingency was incorporated into these areas. This amounts to much less than the estimated contingency at $5.5 million used by SBUA.

D. The New CIS System Will Benefit All SoCalGas Customers, Including Small Business Customers

SBUA's testimony states small business customers often require significant customer service support due to their generally low understanding of billing and limited awareness of available programs and services and SBUA requests outreach to small business customers.[51] The CIS Replacement Project is a foundational technology upgrade designed to replace a 30-year-old legacy system. The initial implementation is not anticipated to materially change the services provided to small business customers and thus no customer outreach has been conducted. The project is implementing a modern software solution that will enable SoCalGas to efficiently meet evolving regulatory, legislative, and business requirements. This foundation will allow SoCalGas more flexibility to introduce new enhancements over time, benefiting both residential and commercial customers. Once implemented, the new CIS will deliver benefits inherent to modern packaged software solutions, including continuous improvement, scalability, and enhanced support.

V. IT IS APPROPRIATE TO ESTABLISH A TWO-WAY BALANCING ACCOUNT TO BALANCE UNCERTAINTIES AND PROTECT RATE PAYERS

Cal Advocates' and SBUA's testimonies both express concerns about uncertainties surrounding whether the amount SoCalGas has forecasted for the CIS Replacement Project will be fully spent on the project. SoCalGas has responded to the concerns raised and has shown that the incremental amount requested in this application is fully supported. In addition, establishing a two-way balancing account for the CIS Replacement Project, as proposed by SoCalGas, will appropriately balance any uncertainties inherent in a large-scale technology modernization project. Unlike routine projects with predictable scopes and costs (and often times informed by historical spend), the CIS Replacement Project involves significant variables related to software configuration, data conversion, integration with legacy systems, employee readiness, and evolving cybersecurity and regulatory requirements. These uncertainties create a likelihood of cost deviations, either above or below forecast, that are beyond SoCalGas's control.

[51] Ex. SBUA-01 (Sheriff) at 16-17.

Additionally, this application has omitted a separate cost category for contingency, further reducing SoCalGas's ability to absorb unanticipated costs within its authorized budget. The one-way mechanism proposed by SBUA does not fully address these challenges.

Ratepayers are protected under a two-way balancing account and, if approved, will ultimately only fund what SoCalGas actually spends. Cal Advocates confusingly states that "[e]stablishing a two-way balancing account when SoCalGas'[s] actual costs are substantially lower than projected would allow SoCalGas to recover costs that have not yet been spent, are not proven by SoCalGas to be expected soon, and may never be needed."[52] In fact, SoCalGas's proposal for a two-way balancing account protects ratepayers in the event that SoCalGas's actual costs are lower than authorized (*e.g.*, forecast). An interest-bearing two-way balancing account, as proposed by SoCalGas, requires SoCalGas to return any unspent funds plus interest to ratepayers upon completion of the project, which would lead to reduced transportation rates.[53] A two-way balancing account is an equitable approach because it would leave ratepayers harmless if SoCalGas's actual costs are less than authorized, but also provides SoCalGas an opportunity to request additional recovery through a reasonableness review should SoCalGas be required to expend higher costs than authorized.

The Commission has previously recognized the challenges associated with the implementation of a new CIS system. In authorizing SDG&E to establish a two-way balancing account for its own CIS replacement project, the Commission acknowledged that projects of this nature come with substantial uncertainties and that a two-way balancing mechanism provides an equitable framework.[54] Extending the same treatment to SoCalGas promotes regulatory consistency and fairness across utilities undertaking similar mission-critical modernization efforts.

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[52] Ex. CA-01 (Nawaz) at 16.

[53] Prepared Direct Testimony of Rae Marie Yu (Ex. SCG-03) at 1.

[54] D.18-08-008 at 9 ("A two-way balancing account is necessary because it is difficult to forecast actual costs in this instance. Considering that the CIS is a large project that has many variables, a two-way balancing account ensures that ratepayers only pay for actual costs and also ensures that SDG&E will have sufficient funds to establish the project.").

VI. CONCLUSION

Cal Advocates' proposal that the Commission disallow in total SoCalGas's request for $24.9 million in incremental O&M expenses, as well as deny SoCalGas's proposal to establish a two-way balancing account should be rejected. SBUA's proposal that the Commission approve a one way memorandum account with a cap of $15.6 million to track incremental O&M expense for the CIS Replacement Project should also be rejected. SoCalGas's testimony and workpapers submitted in this proceeding clearly demonstrate the necessity of the incremental funding requested to successfully complete this important project, which is foundational to serving SoCalGas's 5.9 million accounts and over 21 million customers. A new CIS will allow SoCalGas to implement evolving regulatory, legislative, and business driven requirements and SoCalGas's customers will benefit from continuous innovation, enhancements, and support inherent to modern packaged software solutions. Without incremental funding, SoCalGas will be left without the necessary resources to complete: training of employees on the new CIS; temporary surge staffing necessary to promote continuation of customer service and overall performance during the transition to the new CIS; change management activities; and the decommissioning of legacy applications, as well as the funds necessary to cover software licensing costs. SoCalGas requests that the Commission approve the requests in this application.

This concludes our prepared rebuttal testimony.

APPENDIX A

DATA REQUEST RESPONSES

APPLICATION OF INCREMENTAL FUNDING FOR CUSTOMER INFORMATION SYSTEM REPLACEMENT PROGRAM (A.25.5.004)

(DATA REQUEST PubAdv-SoCalGas-001-FNZ)
Date Requested: May 30, 2025, Due: June 13, 2025

QUESTION 1: Referring to SoCalGas Customer Information System (CIS) Replacement Program, please provide the following:

a. Identify and explain all budget variances between the originally authorized budget and the current cost forecast. Include reasons for under- or over-spending by category if applicable.

b. Provide a detailed line-item breakdown of all recorded project costs from inception through the most recent complete year. The breakdown should include:
   I. Cost category,
   II. Amount incurred
   III. Time period,
   IV. Internal vs. external resources,
   V. Vendor or department name,
   VI. Capital vs. O&M classification.

c. For the year 2024 and for the year 2025 through May 30, provide:
   I. A summary cost table, and
   II. A corresponding general ledger report listing all recorded transactions related to the CIS Replacement Project.

d. Provide copies of all invoices, receipts, and payment records tied to the CIS Replacement Project from inception through May, 2025. Include:
   I. Vendor name,
   II. Invoice date,
   III. Service/work performed,
   IV. Dollar amount, and
   V. Associated cost category and project phase.

RESPONSE 1:

SoCalGas objects to the request to the extent is seeks information on SoCalGas's Capital expenses or capital funding requests associated with SoCalGas's CIS Replacement Program. SoCalGas's Application is limited to a request for Operations and Maintenance (O&M) expenses, making Capital expenses outside the scope of this proceeding. Subject to and without waiving the forgoing objection, SoCalGas responds as follows:

Response 1a. SoCalGas is unable to answer this question as there is not a Commission approved "authorized budget" by category for the CIS Replacement Program. As part of its Test Year (TY) 2024 General Rate Case (GRC) application (Application (A.) 22-05-015), SoCalGas requested approval of its CIS Replacement Project. The Commission in D.24-12-074 concluded that SoCalGas's CIS Replacement Project was warranted and reasonable and authorized TY 2024 O&M recovery of $10 million ($40 million over the GRC cycle), in addition to Capital recovery (which is not the subject of

QUESTION 2: Referring to SoCalGas Application 25-05-004, page 3, it states that the CIS Replacement Project is currently in progress. Please explain why SoCalGas is requesting funding in advance before the CIS Replacement is completed and in use, rather than seeking recovery in a future reasonableness review.

RESPONSE 2:

It is well established by the Commission and the courts, that rates cannot be retroactively adjusted:

> It is a well-established tenet of the Commission that ratemaking is done on a prospective basis. The Commission's practice is not to authorize increased utility rates to account for previously incurred expenses unless, before the utility incurs those expenses, the Commission has authorized the utility to book those expenditures into a memorandum or balancing account for possible future recovery in rates. This practice is consistent with the rule against retroactive ratemaking.[1]

Rather than looking backwards, California sets rates on a forecasted basis. In the GRC, SoCalGas requested that the Commission establish a memorandum account to track costs of the CIS Replacement Project in excess of the authorized amount for potential future recovery. (*See* D.24-12-074 at 504.) The Commission denied this request and instead provided that SoCalGas may "submit a separate application if it expects costs to exceed what is authorized in this decision." (*Id.*)

[1] D.07-07-041 at 5-6, Section 2.2.1 Prohibition Against Retroactive Ratemaking (*citing* "The courts have recognized this problem and found: If the prohibition against retroactive ratemaking is to remain a useful principle of regulatory law and not become a device to fetter the commission in the exercise of its lawful discretion, the rule must be properly understood. … But we did not require that each and every act of the commission operate solely in futuro; our decision was limited to the act of promulgating 'general rates.' (*Southern California Edison Co. v. Public Utility Commission*, 20 Cal. 3d 813 (1978) at 816.)").

QUESTION 3: Referring to the breakdown of the total cost of the CIS Replacement Program provided in Excel file "CISRP Chapter 2-April McAllaster Workpapers", from 2024 through 2027, please provide the following:

a. The next level details including dates (for recorded costs), cost elements names, cost object, vendor names, FERC account numbers.

b. Identify normal time and premium time labor costs.

c. Provide names for all activities if the general ledger contains acronyms.

d. Provide the requested information in an Excel file format.

RESPONSE 3:

Response 3a.
The attachments include Confidential and Protected Materials provided pursuant to PUC Section 583, GO 66-D, and D.21-09-020
Please see attachment:

- SoCalGas_CIS_CalPA_DR01_Q3a.

The "Costs" tab contains O&M actual costs (through January 2025) and forecasts through June 2027. Within this tab, the "Category" column breaks down costs by Cost Category referred to in the Workpapers:

- SCG Labor
- Contractor
- Software
- Materials/Facilities/Other

The "Grouping" column breaks down costs by Cost Groups provided in the Workpaper Attachment A:

- OOR Activities
- Training Delivery
- Surge Staffing
- Decommissioning Coordination
- Data Cleansing
- Software
- Materials/Facilities/Other

The "Item Description/Role" column provides either a description of the cost/activity or the resource role description. The "Vendor" column provides vendor name where applicable. Costs are provided by month.

For the Surge Staffing Grouping, the "Surge Staffing Model" tab contains the model created with the project's System Integration partner which was used to calculate the overall cost of the Surge Staffing.

For the Training Delivery Grouping, the "Training Del for Surge Staff" tab contains the model created with the project's System Integration partner which was used to calculate the Training Delivery costs for the Surge Staff only.

For the Software Grouping, the "Software" tab provides additional information about each software cost listed.

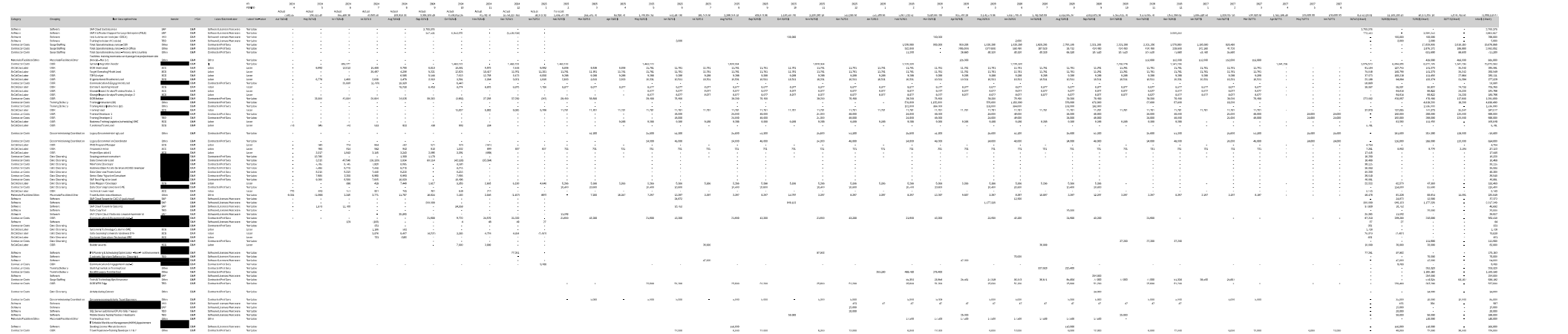
Note that the approximately $10K difference between the Workpapers and actuals provided in this response is due to costs that were reclassified from O&M to capital between the time the Application was filed and the date this data request was received.

Response 3b. Actuals and forecast rates/costs are calculated using straight time.

Response 3c. This information is provided in the file referred to in the response to question 3a.

Response 3d. The information requested has been provided in an Excel file format.

Reg Sub	Sum of 2024 $ (Direct)	Sum of 2025 $ (Direct)	Sum of 2026 $ (Direct)	Sum of 2027 $ (Direct)	Sum of Total $ (Direct)
Data Cleansing	277,837	185,889	276,590	-	740,317
Decommissioning Coordination	-	532,600	635,200	258,000	1,425,800
Materials/Facilities/Other	46,478	85,326	657,654	470,591	1,260,049
OOR	4,336,374	8,902,687	10,822,664	1,975,167	26,036,892
Software	3,813,435	1,476,691	4,938,543	-	10,228,669
Surge Staffing	-	-	20,931,705	2,356,807	23,288,512
Training Delivery	-	-	8,008,680	19,200	8,027,880
Grand Total	**8,474,124**	**11,183,193**	**46,271,037**	**5,079,765**	**71,008,119**



Appendix A - 6

Editable Fields	key levers	Other inputs	
		Yearly Hours	1911
		Overtime Multiplier	1.5

	Training Backfill	Staff Augmentation	TOTAL
CSR	$ 7,552,368	$ 12,323,700	$ 19,876,068
Back Office	$ 184,032	$ 1,270,020	$ 2,963,052
Finance & Accounting	$ 199,360	$ 511,840	$ 711,200
Tools/Software	$ 235,103	$ 803,689	$ 638,192
TOTAL	$ 8,170,863	$ 15,117,649	$ 23,288,512

MODEL INPUTS	Headcount (working at a given time on avg)	SAP Training Population	Legacy Training Hours, External	% in ORT	ORT Hours pp
CSR	335	404	256		
Billing	44	45	200		
Credit	43	42	200		
Finance & Accounting	16	16	40	25%	400

EUT Hours pp	% of Training Population Trained at a Time	Backfill HC Required	% of Shift in Training at a Time	Internal CCR Backfill	Internal Overtime Backfill	3rd Party Backfill	Leadership Support, Backfill	Augmentation HC Required	Internal CCR Augmentation	Internal Overtime Augmentation	3rd Party Augmentation	Leadership Support, Augmentation
168	16.67%	85	21%	[redacted]	0	0	85	3	[redacted]	0	0	3
168	100%	19			0	19	2	27		0	27	2
120	100%	19			0	19	2	26		0	26	2
40	100%	4			0	4	-	10		0	10	0
376	100%	-			0	-	-	-		0	-	0
92.5	100%	-			0	-	-	-		0	-	0

Training & Testing Backfill Analysis — LEGY TRNG — EUT (hours) →

	Price	HC/Count	Total ORT Hours	Total Training Hours	Pre Go-Live Hours	Post Go-Live Hours	Backfill HC Required	Cost		FEBRUARY Month -7	MARCH Month -6	APRIL Month -5	MAY Month -4	JUNE Month -3	JULY Month -2	AUGUST Month -1
Productivity Penalty										20%	20%	20%	20%	20%	20%	20%
Backfill for Incumbents Testing & SAP Training (Inputs)																
Training Backfills																
CSR			404		67,872	67,872	-	85			13,574.40	13,574.40	13,574.40	13,574.40	13,574.40	13,574.40
Billing			45		6,300	6,300	-	19				-	768.00	2,880.00	3,072.00	1,216.00
Credit			42		5,040	5,040	-	19				-	-	2,022.40	2,956.80	960.00
Finance & Accounting			16		640	640	-	2				-	192.00	192.00	192.00	192.00
					-	-	-	-								
					-	-	-	-								
Training Backfill Subtotals			**507**		**79,852**	**79,852**		**125**								
Testing Backfills																
CSR			335	-		-		-				-	-	-	-	-
Billing			44	-		-		-				-	-	-	-	-
Credit			43	-		-		-				-	-	-	-	-
Finance & Accounting			16	1,600		1,600		2				384.00	384.00	384.00	384.00	384.00
						-		-				-	-	-	-	-
						-		-				-	-	-	-	-
Testing Backfill Subtotals				**1,600**		**1,600**		**2**								
Third Party Backfill																
Onboarding																
CSR Legacy Training	$	70	85			22,440			$ 1,570,800		22,440.00					
Billing Legacy Training	$	70	19			3,000			$ 266,000		3,000.00					
Credit Legacy Training	$	70	19			3,000			$ 266,000		3,000.00					
Finance & Accounting Legacy Training	$	70	4			160			$ 11,200		160.00					
									$ -		-					
									$ -		-					
3P Onboarding Subtotal									**$ 2,114,000**							
Delivery																
CSR	$	70	85			67,872			$ 5,701,248		-	13,574.40	13,574.40	13,574.40	13,574.40	13,574.40
Billing	$	70	19			6,300			$ 568,112		-	-	768.00	2,880.00	3,072.00	1,216.00
Credit	$	70	19			5,040			$ 422,360		-	-	-	2,022.40	2,956.80	960.00
Finance & Accounting	$	70	4			640			$ 188,160		-	-	384.00	576.00	576.00	576.00
									$ -		-	-	-	-	-	-
									$ -		-	-	-	-	-	-
3P Delivery Subtotal			**127**			**79,852**			**$ 6,872,880.00**							
3P Total									**$ 8,986,880**							
Accenture Resource Adjustment																
Back Office Upskilling	$	(70)	29			5,800			$ (406,000)				5,800.00			
Back Office Delivery	$	(70)	29			18,560			$ (1,299,200)					4,640.00	4,640.00	4,640.00
Accenture Resource Adjustment Subtotal									**$ (1,705,200)**							
Leadership Support																
CSR	$	146	3			1,920			$ 280,320					480.00	480.00	480.00
Billing	$	146	2			1,280			$ 186,880					320.00	320.00	320.00
Credit	$	146	2			1,280			$ 186,880					320.00	320.00	320.00
Finance & Accounting	$	146	-			-			$ -					-	-	-
									$ -					-	-	-
									$ -					-	-	-
Leadership Support Total									**$ 654,080**							
Overhead Costs																
									Cost Breakdown >>							
Tools & Technology Overhead	$	293	127						$ 235,103	3rd Party ITECs>>	188.75	84.84	87.24	93.24	124.14	126.84	98.35
Training Backfill Overhead Subtotal									**$ 235,103**							
TOTAL BACKFILL COSTS									**$ 8,170,863**							

	Total Cost		FEBRUARY '26	MARCH '26	APRIL '26	MAY '26	JUNE '26	JULY '26	AUGUST '26
CSR	$ 7,552,368		$ 1,570,800.00	$ 950,208.00	$ 956,208.00	$ 1,026,288.00	$ 1,026,288.00	$ 1,026,288.00	$ 1,026,288.00
Back Office	$ 184,032		$ 522,000.00	$ -	$ (406,000.00)	$ (177,680.00)	$ 103,488.00	$ 187,520.00	$ (120,304.00)
Finance & Accounting	$ 199,360		$ 11,200.00	$ -	$ 26,880.00	$ 40,320.00	$ 40,320.00	$ 40,320.00	$ 40,320.00
					$ -	$ -	$ -	$ -	$ -
Tools & Technology Overhead	$ 235,103		$ 66,303.75	$ 24,858.12	$ 25,561.32	$ 27,219.32	$ 36,373.02	$ 36,871.12	$ 29,816.55
TOTAL	$ 8,170,863	$ -	$ 2,169,303.75	$ 975,066.12	$ 598,649.32	$ 916,327.32	$ 1,206,469.02	$ 1,290,999.12	$ 969,056.55

Staff Augmentation Analysis — EUT (hours) → — Staff Aug in Hours

	Price	HC/Count	Total ORT Hours	Total Training Hours	Pre Go-Live Hours	Post Go-Live Hours	Augmentation HC Required	Cost		Month -7	Month -6	Month -5	Month -4	Month -3	Month -2	Month -1	Month +1	Month +2	Month +3	Month +4	Month +5	Month +6
Productivity Penalty																	90%	90%	90%	40%	30%	20%
Staff Augmentation Requirements (Inputs)																						
CSR			335			144,720	261										32,160.00	32,160.00	32,160.00	21,440.00	16,080.00	10,720.00
Billing			45			19,440	27										4,320.00	4,320.00	4,320.00	2,880.00	2,160.00	1,440.00
Credit			42			18,144	26										4,032.00	4,032.00	4,032.00	2,688.00	2,016.00	1,344.00
Finance & Accounting			16			6,912	10										1,536.00	1,536.00	1,536.00	1,024.00	768.00	512.00
							-										-	-	-	-	-	-
							-										-	-	-	-	-	-
Staff Augmentation Subtotal			438			189,216	264										42,048.00	42,048.00	42,048.00	28,032.00	21,024.00	14,016.00
Third Party Augmentation																						
Onboarding																						
CSR SAP Training	$	70	201		25,320.00				$ 1,772,820							25,320.00						
Billing SAP Training	$	70	27		2,835.00				$ 198,450							2,835.00						
Credit SAP Training	$	70	26		2,340.00				$ 163,800							2,340.00						
Finance & Accounting SAP Training	$	70	10		400.00				$ 28,000							400.00						
					-				$ -							-						
					-				$ -							-						
3P Onboarding Subtotal			**264**						**$ 2,163,070**													
Delivery																						
CSR	$	70	201			144,720			$ 10,130,400								32,160.00	32,160.00	32,160.00	21,440.00	16,080.00	10,720.00
Billing	$	70	27			19,440			$ 1,360,800								4,320.00	4,320.00	4,320.00	2,880.00	2,160.00	1,440.00
Credit	$	70	26			18,144			$ 1,270,080								4,032.00	4,032.00	4,032.00	2,688.00	2,016.00	1,344.00
Finance & Accounting	$	70	10			6,912			$ 483,840								1,536.00	1,536.00	1,536.00	1,024.00	768.00	512.00
						-			$ -								-	-	-	-	-	-
						-			$ -								-	-	-	-	-	-
3P Delivery Subtotal			**264**			**189,216**			**$ 13,245,120**								42,048.00	42,048.00	42,048.00	28,032.00	21,024.00	14,016.00
3P Total									**$ 15,408,190**													
Accenture Resource Adjustment																						
Back Office Upskilling	$	(70)	29		9,048.00				$ (713,160)							9,048.00						
Back Office Delivery	$	(70)	29			20800.00			$ (1,461,600)								5,480.00	5,480.00	5,480.00	5,480.00	5,480.00	5,480.00
Accenture Resource Adjustment Subtotal									**$ (1,674,760)**													
Leadership Support																						
CSR	$	146	3			2,880			$ 420,480								480.00	480.00	480.00	480.00	480.00	480.00
Billing	$	146	2			1,920			$ 280,320								320.00	320.00	320.00	320.00	320.00	320.00
Credit	$	146	2			1,920			$ 280,320								320.00	320.00	320.00	320.00	320.00	320.00
Finance & Accounting	$	146	0			-			$ -								-	-	-	-	-	-
									$ -								-	-	-	-	-	-
									$ -								-	-	-	-	-	-
Leadership Support Total									**$ 981,120**													
Overhead Costs																						
Tools & Technology Overhead	$	293	264						$ 803,689	3rd Party ITECs>>	-	-	-	-	-	-	193.13	262.80	262.80	262.80	175.20	131.40	87.60
Staff Augmentation Overhead Subtotal									**$ 803,689**													
TOTAL AUGMENTATION COSTS									**$ 15,117,649**													

	TOTAL		AUGUST '26	SEPTEMBER '26	OCTOBER '26	NOVEMBER '26	DECEMBER '26	JANUARY '27	FEBRUARY '27
CSR	$ 12,323,700		$ 1,772,820.00	$ 2,321,280.00	$ 2,321,280.00	$ 2,321,280.00	$ 1,570,800.00	$ 1,126,680.00	$ 820,440.00
Back Office	$ 1,270,020			169,128.00	434,880.00	434,880.00	229,800.00	162,120.00	68,220.00
Finance & Accounting	$ 511,840			$ 98,000.00	$ 107,520.00	$ 107,520.00	$ 71,680.00	$ 53,760.00	$ 35,840.00
Tools & Technology Overhead	$ 803,689			$ 77,690.40	$ 77,690.40	$ 77,690.40	$ 51,333.60	$ 38,560.20	$ 25,666.80
TOTAL	$ 15,117,649	$ -	$ -	$ 2,665,927.40	$ 2,940,780.40	$ 2,940,780.40	$ 1,923,613.60	$ 1,430,120.20	$ 950,166.80

	SAP Training Hours	Legacy Training Hours
CSR	168	264
Mass Market (Billing)	140	135
Major Market (Billing)	140	135
Credit	120	115
Accounting & Finance	40	40

Staff Augmentation Training Cost			
Per Hour Cost	TTT Cost	Training Delivery Cost	Total Cost
$120.00	$337,920.00	$215,400.00	$553,320.00
Hours	2,816.00	1,755.00	
		1,795.00	

Backfill Legacy Training Cost			
Per Hour Cost	TTT Cost	Training Delivery Cost	Total Cost
$120.00	$468,480.00	$631,680.00	$1,100,160.00
Hours	3360	5,224	
Hours	3904	5,264	

Staff Aug Training Hours per Group per Month

Staff Aug Group	Staff Aug Headcount	Training Hours per User	Total Training Hours	Modality	Class Size	Concurrent Classes Min	% in Training @ Once	% of Time	Training Days	July 2026	August 2026	September 2026	External Trainers
		75%								22	23	4	-
CSRs	201	126	25,326	Virtual	20	10	100%	100%	15.75	-	25,326.00	-	10
Mass Markets	22	105	2,310	Virtual	11	2	100%	100%	13.125	-	2,310.00	-	2
Major Markets	5	105	525	Virtual	5	1	100%	100%	13.125	-	525.00	-	1
Credit	26	90	2,340	Virtual	13	2	100%	100%	11.25	-	2,340.00	-	2
Accounting & Finance	10	40	400	Virtual	10	1	100%	100%	5	-	400.00	-	1
Total	264												16

Backfill Training Hours by Group per Month

Backfill Group	Backfill Headcount	Legacy Training Hours per User	Total Legacy Training Hours	Modality	Class Size	Concurrent Classes Min	% in Training @ Once	% of Time	Training Days	March 2026	April 2026	May 2026	June 2026	Trainers
										23	20	22	22	-
CSRs	178	264	46,992	Virtual	22	8	100%	100%	33	-	28,480	18,512.00		16
Mass Markets	15	200	3,000	Virtual	8	2	100%	100%	25	-	-	1,759	-	2
Major Markets	4	200	800	Virtual	4	1	100%	100%	25	-	-	469	-	1
Credit	19	200	3,800	Virtual	10	2	100%	100%	25	-	-	1,943	-	2
Accounting & Finance	4	40	160	Virtual	4	1	100%	100%	5	-	-	224	-	1
														22

TTT = Train the Trainer
CSR = Customer Service Representative

Staff Aug Costs by Month

	July 2026	August 2026	September 2026	
	22	23	4	
CSRs	$211,200.00	151,200.00	-	$362,400.00
Mass Markets	$42,240.00	25,200.00	-	$67,440.00
Major Markets	$21,120.00	12,600.00	-	$33,720.00
Credit	$42,240.00	21,600.00	-	$63,840.00
Accounting & Finance	$21,120.00	4,800.00	-	$25,920.00
TOTAL	$337,920.00	$215,400.00		**$553,320.00**

Training Backfill Costs by Month

	January 2026	February 2026	March 2026			
	19	19	23	22	22	
CSRs	$353,280.00	353,280.00	153,600.00			$860,160.00
Mass Markets	-	$38,400.00	48,000.00			$86,400.00
Major Markets	-	$19,200.00	24,000.00			$43,200.00
Credit	-	$38,400.00	48,000.00			$86,400.00
Accounting & Finance	-	$19,200.00	4,800.00			$24,000.00
TOTAL	$353,280.00	$468,480.00	278,400.00			**$1,100,160.00**

Item Description/Role	Vendor	Description	2024 $ (Direct)	2025 $ (Direct)	2026 $ (Direct)	2027 $ (Direct)	Total $ (Direct)	Payment Timing	Method of Estimation	Software Bucket
SAP Cloud SaaS Licensing	SAP	SAP Cloud SaaS Products (e.g. Open Text, C4CV2)	2,700,378	-	-	-	2,700,378	Year 1 only paid in 2024 only	SOW	Solution
SAP PSLE Fee (Product Support for Large Enterprise)	SAP	Maintenance fee portion of perpetual S/4 license.	772,563	-	3,090,253	-	3,862,817	based on payment schedule	SOW	Solution
SAP Cloud Platform Enterprise Agreement (CPEA) - Cloud Consumption	SAP	Cloud Platform Enterprise Agreement - Consumption overages	25,265	11,592	-	-	36,857	based on payment schedule & 2024 timing overage charges (for actual to date)	SOW	Solution
SAP Cloud Tenant for C4C V2 (pull ahead)	SAP	Pull ahead C4C Cloud tenant procured in advance of the SAP Cloud SaaS agreement	-	24,872	12,500	-	37,372	based on payment schedule	SOW	Solution/Tool
SAP Cloud Tenant for Sales V2 (pull ahead)	SAP	Pull ahead Sales Cloud tenant procured in advance of the SAP Cloud SaaS agreement	37,930	10,752	-	-	48,682	based on payment schedule	SOW	Solution/Tool
SQL Server Licenses (for additional CPU for bills images)	Other	Need additional CPU server to run processes to support bill images.	-	20,000	-	-	20,000	best estimate on SOW timing and conversion of images planned	Quote from vendor	Solution/Tool
IFS Planning and Scheduling Optimization (PSO) - Non-Production	IFS	PSO is hosted on Azure cloud	77,261	97,902	-	-	175,163	based on payment schedule	SOW	Solution
IFS Mobile Workforce Management (MWM) Appointment Booking Module License	IFS	IFS MWM Appt Booking Module		156,000	110,000		266,000	based on timing schedule of software contract	Quote from vendor	Solution
Electronic Signature Software (ex: Docusign)	Other		-	-	70,000	-	70,000	best estimate on SOW timing	Quote from vendor	Solution
Azul Systems Java 8 licenses	Other	Needed for Java upgrade	-	47,000	47,000	-	94,000	best estimate on SOW timing	Quote from vendor	Solution
Additional C4C licenses (for Surge Staffing)	Other	Additional licenses for surge	-	-	254,000	-	254,000	best estimate on SOW timing	Quote from vendor	Solution
Omnichannel Module	SAP	For use with Emarsys	-	15,000	-	-	15,000	best estimate on SOW timing	Quote from vendor	Solution
SAP Signavio licenses	SAP	Business Process Management software	200,000	940,123	1,177,226	-	2,317,349	based on payment schedule	Enterprise SOW	Solution/Tool
GitHub License	Other	Code build/versioning tool	-	423	564	-	987	monthly estimate	Quote from internal Systems & Tech	Solution/Tool
Training Tools (ex: Articulate)	Other	Training content development tool	-	3,000	2,000	-	5,000	based on estimate of when needed	Estimate from Training Lead	Solution/Tool
Mobile Device Testing Tool (ex: HeadSpin)	Other	For mobile device/digital testing	-	50,000	50,000	-	100,000	best estimate on SOW timing	Quote from vendor	Solution/Tool
Data Copy Tool (ex: Attunity/Qlik)	Other	Tool to copy data from one environment	-	-	25,000	-	25,000	based on conversion timing	Estimate per Conversion Team	Solution/Tool
AWS Consumption	Other	AWS Cloud Consumption	37	27	-	-	64	chargeback schedule provided by Financial Ops team	Calculated by Financial Ops team based on estimated consumption usage	Solution
Test Automation Tools (ex: TOSCA)	Other	Test automation tool	-	100,000	100,000	-	200,000	based on estimate of when needed	Estimate from IT Quality Assurance	Solution/Tool
			3,813,435	1,476,691	4,938,543	-	10,228,669			

APPLICATION OF INCREMENTAL FUNDING FOR CUSTOMER INFORMATION SYSTEM REPLACEMENT PROGRAM (A.25.5.004)

(DATA REQUEST CalPA-SCG-002)
Date Requested: June 19, 2025, Due: July 3, 2025

Please provide the following:
QUESTION 1: Referring to SoCalGas Customer Information System (CIS) Replacement Program, please provide the following:

a. Unimputed authorized amounts (before SoCalGas loaded and escalated the authorized amounts) over the 2024-2027 GRC cycle by year.

b. Please provide information if SoCalGas loaded and escalate the forecasted costs from 2024 through 2027 at the time it filed the Test Year (TY) 2024 GRC. Provide the loaded and escalated calculations from 2024 through 2027 in an Excel file containing calculations and formulas if applicable

c. Provide the information requested in Q.1b above by cost category as presented in Table AM-1, Chapter 2 - Prepared Direct Testimony of April McAllaster (Cost Justification), in an Excel file containing calculations and formulas by populating the table below:

Cost Category	Forecasted Cost 2024	Forecasted Cost 2025	Forecasted Cost 2026	Forecasted Cost 2027
SoCalGas Labor				
Contractor Costs				
Materials/Facilities/Other Costs				
Total CIS Replacement Project Direct Costs				
Total Forecasted CIS Replacement Project Direct Costs				

RESPONSE 1:

SoCalGas objects to the request to the extent is seeks information on SoCalGas's Capital expenses or capital funding requests associated with SoCalGas's CIS Replacement Program. SoCalGas's Application is limited to a request for Operations and Maintenance (O&M) expenses, making Capital expenses outside the scope of this proceeding. Subject to and without waiving the forgoing objection, SoCalGas responds as follows:

Response 1a. As provided in SoCalGas's Application and Testimony, the GRC decision, D.24-12-074, authorized $10 million as the Test Year 2024 GRC O&M amount for the CIS Replacement Project. D.24-12-074 at 503-504. This amounts to $40 million over the GRC period (2024-2027) ($10 million a year). Please refer to the testimony of April McAllaster at AM-5 for additional information,

QUESTION 2: Referring to SoCalGas Customer Information System (CIS) Replacement Program, please provide the following:

a. Side-by-side comparison for the forecasted versus completed O&M related projects/work for 2024.

b. Side-by-side comparison for the forecasted versus completed O&M related projects/work costs for 2024. Please provide the requested information in an Excel file containing calculations and formulas

RESPONSE 2:

See attachment "SoCalGas_CIS_CalPA_DR02_Q2a,b"

Please note that SoCalGas's GRC request was based on a normalization of the total O&M project costs over the four years of the TY 2024 GRC period (2024-2027). Total O&M costs over these four years were forecasted at $80.988 million and thus SoCalGas requested a normalized $20.247 million in O&M each year of the GRC period. Please refer to the testimony of Evan Goldman at EG-3.

CIS Replacement Program ($ In Thousands)		TY2024	TY2024 Escalated	2024 Actuals with V&S
O&M		**Forecast $**	**Nominal $**	**Actuals $**
	SoCalGas Labor	$765	$851	386
	Contingency	$206	$229	-
	V&S	$171	$190	62
Labor Sub-Total		**$1,142**	**$1,270**	**$448**
	Third Party Contractors	$10,701	$12,020	4,228
	Software	$481	$540	3,814
	Contingency	$2,706	$3,040	
	Materials/Facilities/Other	$0	$0	35
Non-Labor	Sub-Total	**$13,888**	**$15,600**	**8,078**
O&M Total		**$15,030**	**$16,870**	**$8,526**

Escalation for Labor	1.1121
Escalation for Non-Labor	1.1233

APPLICATION OF INCREMENTAL FUNDING FOR CUSTOMER INFORMATION SYSTEM REPLACEMENT PROGRAM (A.25.5.004)

(DATA REQUEST CalPA-SCG-005 – Q3cIII and Q4III)
Date Requested: August 7, 2025, Due: August 28, 2025

QUESTION 1:

Please provide an Excel file detailing the incremental $24.9 million in O&M funding requested by SoCalGas for the CIS Replacement Program in addition to what was authorized in Decision (D.) 24-12-074. The file should identify:

a) The specific years the incremental funding is requested for.
b) The exact expense categories associated with the incremental costs (e.g., labor, software, training, contractor support, etc.).
c) A breakdown and Justification of amounts by year and category.
d) Supporting references that align the requested funding with testimonies or other documentation.

RESPONSE 1:

Response 1a.
The incremental funding requested in A.25-05-004 is the variance between the total GRC-authorized costs and the total estimated project costs. SoCalGas only has forecasts at the level of granularity requested for the entire project beginning in April 2024 until the project ends in 2027. The forecasts are not separated between GRC authorized and the incremental funding requested in A.25.05-004. Please refer to file "Confidential_SoCalGas_CIS_CalPA_DR01_Q3a" provided with DR01. The incremental funding will be required for expenses in 2026 and 2027.

Response 1b.
The project forecast includes the total project cost (not incremental), please see attachment file "Confidential_SoCalGas_CIS_CalPA_DR01_Q3a" provided with DR01, for total cost estimate detailed by cost category. The project categories associated with the incremental funding request include SoCalGas labor and contractor costs, software costs, and materials, facilities, and other costs. These costs are further detailed in Chapter 2 - Prepared Direct Testimony of April McAllaster (Cost Justification) at p. 6-13, as well as in the associated workpapers.

Response 1c.
For cost justification please refer to Chapter 2 - Prepared Direct Testimony of April McAllaster (Cost Justification).

For cost breakdown by year and month, please refer to "Confidential_SoCalGas_CIS_CalPA_DR01_Q3a" provided with DR01.

Response 1d.
Please refer to workpaper supporting Chapter 2 - Prepared Direct Testimony of April McAllaster (Cost Justification).
This workpaper supports the cost forecasts provided in the Direct Testimony of April McAllaster by providing additional detail behind SoCalGas's O&M cost estimates for the CIS Replacement Project.

QUESTION 3:

Referring to SoCalGas's CIS Replacement Project please provide detailed information regarding the timeline, cost estimates, and actual expenditures for each of the following five phases: Plan/Analyze; Design, Build & Validate; Test; Deploy; Post Go-Live, as requested below:

a) The official start date and forecasted completion date for each phase.
b) The associated cost estimate for each phase, including a breakdown by major cost categories (e.g., labor, software, training, contractor support, etc.).
c) If a phase has already been completed:
    i. Original forecasted cost
    ii. Actual incurred cost
    iii. An explanation of any material variances between forecasted and actual costs

d) For ongoing Phases:
    i. Current status of completion (e.g., % complete, anticipated dates of completion, milestones achieved, issues encountered).
    ii. Updated costs and timeline, if applicable.

RESPONSE 3:

Response 3a.

Phase	Start	End
Plan/Analyze	4/1/2024	9/30/2024
Design/Build/Validate	10/1/2024	8/22/2025
Test	8/25/2025	3/27/2026
Deploy	3/30/2026	9/7/2026
Go-Live	9/8/2026	9/8/2026
Post Go-Live Stabilization	9/9/2026	3/31/2027

Response 3b.
The cost estimates are not broken down by phase, as many of the activities and costs incurred are not specific to a particular phase.

Response 3.c.i.
Per response 3b above, SoCalGas does not have cost estimates broken down by Phase.

For detailed forecast costs by month, please refer to file please refer to file "Confidential_SoCalGas_CIS_CalPA_DR01_Q3a" provided with DR01.

Response 3.c.ii.
The attachments include Confidential and Protected Materials provided pursuant to PUC Section 583, GO 66-D, and D.21-09-020

Per response 3b above, SoCalGas does not have cost estimates or actuals broken down by Phase. For detailed actual costs by month (through July 2025), please refer to file:
Confidential_SoCalGas_CIS_CalPA_DR05_Q3_C_II

Response 3.c.iii.
SoCalGas requested an extension to respond to this request until 8/28, which was granted by Cal Advocates.

Updated Response 3.c.iii.
The variance between actual (through July 2025) and forecasted costs is about $1.1M over the projections. This variance is primarily due to the following:

- SoCalGas Contractor: ~1.2M overrun due to timing of invoice having to be accrued in July versus expected payment in August in the forecast. This is a timing issue and will be reconciled in coming months.
- SoCalGas Labor: ~(100k) underrun mainly due to delayed onboarding of a resource and less than anticipated activities in data cleansing. This does not significantly change overall forecast at this time.

Response 3.d.i.
"Design/Build/Validate" is the current phase and it is anticipated to be completed on August 22, 2025.

Response 3.d.ii.
Although costs are not forecasted or tracked by project phases, the estimate and timeline presented in spreadsheet "Confidential_SoCalGas_CIS_CalPA_DR01_Q3a" provided with DR01 remain valid.

APPLICATION OF INCREMENTAL FUNDING FOR CUSTOMER INFORMATION SYSTEM REPLACEMENT PROGRAM (A.25.5.004)

(DATA REQUEST CalPA-SCG-005 – Q3cIII and Q4III)
Date Requested: August 7, 2025, Due: August 28, 2025

QUESTION 4:

Referring to Chapter-2 Prepared Direct Testimony Of April McAllaster, SoCalGas's statement that its cost methodology has become "more refined" as the CIS Replacement Project has progressed, specifically citing finalized contracts, fine-tuned requirements, and an updated staffing model. Please provide the following detailed information and supporting documentation:

I. Finalized Contracts with Contractors
   a. A list of finalized contracts, including contractor names, scope of work, contract values, and execution dates.
   b. Documentation or summaries explaining how these finalized contracts have influenced the overall cost methodology.

II. Fine-Tuned Project Requirements
   a. A description of the specific requirements that have been fine-tuned since project inception.

   b. A comparison between the original and updated requirements, including any changes to technical specifications, timelines, or deliverables.

   c. An explanation of how these changes have impacted cost estimates or resource allocation.

III. Updated Staffing Model

   a. A description of the original staffing model and the changes made to date.

   b. Details on staffing levels, roles added or removed, and any adjustments to labor cost assumptions.

   c. Organizational charts or resource plans that reflect

IV. Cost Methodology Refinement

   a. A breakdown of the specific elements of the cost methodology that have been refined (e.g., contingency assumptions, escalation rates, cost categories, etc.).

   b. A comparison of the cost estimation approach used at project inception versus the current methodology.

   c. Any internal memos, cost model spreadsheets, or decision documents that support and explain the refinement process.

RESPONSE 4

Response 4.I.a:
Please refer to file "Confidential_SoCalGas_CIS_CalPA_DR01_Q5" provided with DR-01.

Response 4.I.b:
Costs and schedules specified in finalized contracts replaced the initial estimated costs used in forecasts once contracts were executed.

Response 4.IIa.
Project requirements that have been fine-tuned include training delivery, surge staffing, and software costs.

Response 4.IIb.
SoCalGas collaborated with its contractors to create an estimate for training and surge staffing resources required based on the number of employees to be trained and the number of business processes that employees will learn. Software costs were based on actual contracts or estimates based on quotes. For the current application, the estimated number of employees to be trained and surge staff resources are based on current project requirements and SoCalGas' contractor's surge staffing model. Software costs reflect actuals for software and projections of future costs based on current contracts or contractor quotes. For further details please see file "Confidential_SoCalGas_CIS_CalPA_DR01_Q3a" provided with DR-001.

Response 4.II.c.
Cost estimates and allocation of resources are more refined. See 4IIb.

Response.4.IIIa.
SoCalGas requested an extension to respond to this request until 8/28, which was granted by Cal Advocates.

Updated Response.4.IIIa.

The original staffing models used for the GRC were created in collaboration with SoCalGas's contractor partner. The models contained roles, hours, and durations that are needed for a project of this size and type based on requirements gathered at that point in time. The model contained assumptions about percentage splits between SoCalGas Labor and Contractor Labor. This was developed in conjunction with a CIS Implementation Plan that outlined the program phases and durations. The phases and durations of the program have not changed significantly from what was originally outlined in the CIS Implementation Plan used in the GRC proceeding. At the start of the project, new models were used based on collaboration with the current contractor partner. The new models were similar in structure with resource requirements listed by role, hours, and duration.

Response 4.III.b.
SoCalGas requested an extension to respond to this request until 8/28, which was granted by Cal Advocates.

Updated Response 4.III.b.
The new models were used in the forecast for the current regulatory proceeding. The split of roles between SoCalGas Labor and Contractor Labor in the current forecast reflect actual splits based on employees that are staffed on the project. The forecast also contains actual costs through January 2025. Models for surge staffing and training were also updated to reflect the latest count of employees to be trained and number of business processes employees will learn.

Response 4.III.c.
SoCalGas requested an extension to respond to this request until 8/28, which was granted by Cal Advocates

Updated Response 4.III.c.
The capital funded roles have been removed from the models below and therefore only reflect O&M funded roles.

Please see attached:
SoCalGas_CIS_DR5 4.III.c 2 tabs.xlsx

Response 4.IV.a.
The cost methodology has been refined to incorporate greater precision and reliance on actual project inputs. Specifically:

- Contractor costs are based on costs and schedules specified in executed contracts rather than estimates where possible.
- Software costs are based on executed contracts where possible.
- Staffing plan that aligns with current labor assumptions with identified resource requirements. For example see the staffing plan provided in file "Confidential_SoCalGas_CIS_CalPA_DR01_Q3a" provided with DR-001
- Contingency was not specified in the current forecast.

Response 4.IV.b.
For the GRC, the cost estimate leveraged contractor partner extensive experience implementing similar projects at major utilities throughout North America and globally, including at SoCalGas's sister utility, SDG&E. This helped determine resources required, and informed the cost forecasts for the Project.

For the current application, the forecast was created based on actual incurred costs, projected costs using a current staffing model, executed contracts, and estimates based on current project requirements.

Response 4.IV.c.

SoCalGas did not develop a new cost methodology, instead, estimated costs were replaced with actual costs, costs and rates from executed contracts and current staffing model**s**. Please refer to file "Confidential_SoCalGas_CIS_CalPA_DR01_Q3a" provided with DR-001 for surge staffing model and detailed software estimate.

APPLICATION OF INCREMENTAL FUNDING FOR CUSTOMER INFORMATION SYSTEM REPLACEMENT PROGRAM (A.25.5.004)

(DATA REQUEST CalPA-SCG-006)
Date Requested: August 10, 2025, Due: September 4, 2025

QUESTION 1:

Chapter 1-Prepared Direct Testimony of Evan Goldman at EG-6 states that SoCalGas is on track to complete the Design/Build/Validate phase in Q3 2025. Please provide the following information:

a) Updated information and supporting documentation confirming whether the Design/Build/Validate phase has been completed.
b) Total actual costs incurred and recorded for the Design/Build/Validate phase.

a) In the event the phase has not been completed, a detailed explanation of the reasons for the delay, current status of the phase and the revised expected completion timeline.

RESPONSE 1:

Response 1a.

The attachments include Confidential and Protected Materials provided pursuant to PUC Section 583, GO 66-D, and D.21-09-020

Please see attached email confirming that the Design/Build/Validate (DBV) phase has been completed.

- DR-006 Q1a_SG1 DBV Exit + SG2 Test Entry - Go NoGo.pdf

Response 1b.

SoCalGas does not track costs for the project by phase. Recorded costs can be provided by month, however, the month of August was not yet closed and available by the time of this response. SoCalGas will update this response with the costs by month once August costs are available.

Response 1c.

Not applicable.

QUESTION 3:
Plan & Analyze phase of the CIS Replacement Project was deferred until April 2024. Provide response to the following:

a. Reason for the delay of the project till the second quarter of 2024.
b. To what extent has the project delay impacted the time-line for the completion of the CIS Replacement Project.
c. Findings from SoCalGas's conducted study on how this delay will impact the costs associated with the CIS Replacement Project
d. How will this delay customer services?
e. Potential risks associated with this delay, and mitigation strategies in place to address those risks.
f. Affects of the delay on resource allocation for the CIS Replacement Project.
g. Changes in staffing levels or budget allocations as a result.
h. Adjustments made by SoCalGas to future milestones and deadlines for the CIS Replacement Project due to this delay

RESPONSE 3:

Response 3a.

The GRC projection of a January 2024 start date was based on high-level assumptions of the time it would take to complete pre-planning activities needed before the project could begin (for example vendor selection and contract negotiation, and hiring project team resources). The plan also assumed the Commission would issue a GRC decision by the end of 2023. Given the delay in the timing of the GRC Decision and after additional planning was completed, it was determined that an April 2024 project start date was more realistic to allow sufficient time to complete pre-planning activities, and to reduce spend (and uncertainty), prior to a GRC Decision.

Response 3b.

The project is on track to implement (go-live) in Q3 2026. The GRC forecasted timeline included a go-live in Q2 2026.

Response 3c.

SoCalGas objects to this request on the grounds that it misstates facts and/or assumes facts that do not exist. Subject to and without waving the foregoing objections, SoCalGas responds as follows:

SoCalGas has not conducted such study, however, the adjustment of the schedule to implement in Q3 2026 is not anticipated to materially impact project costs as the duration of the project remains unchanged from what was forecasted in the GRC.

Response 3d.

SoCalGas does not anticipate any delay in customer services as a result of the adjustment of the schedule to implement in Q3 2026. SoCalGas's legacy CIS system will continue to be used until the new CIS is in place.

Response 3e.

The adjustment of the schedule to implement in Q3 2026 is associated with minimal new potential risks, however, these include:

- Delays to the currently planned implementation date in Q3 could introduce Sarbanes-Oxley Act (SOX) controls risk the closer the implementation occurs to the end of the year.
- Go-live will occur closer to the end of the year which is typically is a busier time for Customer Services due to increases in calls and customer service orders associated with colder weather. If the project schedule were to delay into Q4, it would give customer services less time to learn the new system before their busy period starts.

To mitigate these risks

- Robust project management office governance processes are in place to manage scope, schedule, risks, issues and dependencies.
- High level of executive involvement across SoCalGas and vendor partners to help resolve issues and provide support to meet schedule.

Response 3f.

The timing of resource onboarding was adjusted to align with the project schedule, but the allocation of resources is not affected.

Response 3g.

Only the timing of staff onboarding and budget expenditure has changed. There are no changes in staffing levels or budget allocations.

Response 3h.
The duration of the project remains consistent with what was outlined in the GRC. Overall schedule was shifted by 3 months including the implementation date which was shifted from Q2 2026 to Q3 2026.

Refer to response to DR-005 Q.3a for the current start and end dates for each phase of the project.

QUESTION 8:
Excel file "SoCalGas_CIS_CalPA_DR02_Q2a,b" shows TY2024 forecast for $15.030 million, and TY2024 escalated nominal forecast for $16.870 million. Please explain the difference between the two forecasts and which forecast did SoCalGas use as the basis of recording 2024 costs.

RESPONSE 8:

The forecast on column "C" is the forecast presented in the GRC application. The forecast "TY2024 Escalated", column "D", is the amount in column "C' escalated to a 2024 value.

Both, $15.030 million and $16.870 million, were forecasted costs. The recorded 2024 costs for this application were the actual costs incurred during 2024.

	A	B	C	D	E
1	**CIS Replacement Program ($ In Thousands)**		**TY2024**	**TY2024 Escalated**	**2024 Actuals with V&S**
2					
3	**O&M**		**Forecast $**	**Nominal $**	**Actuals $**
4		SoCalGas Labor	$765	$851	386
5		Contingency	$206	$229	-
6		V&S	$171	$190	62
7	**Labor Sub-Total**		**$1,142**	**$1,270**	**$448**
8		Third Party Contractors	$10,701	$12,020	4,228
9		Software	$481	$540	3,814
10		Contingency	$2,706	$3,040	
11		Materials/Facilities/Other	$0	$0	35
12	**Non-Labor**	Sub-Total	**$13,888**	**$15,600**	**8,078**
13	**O&M Total**		**$15,030**	**$16,870**	**$8,526**
14					
15					
16					
17	**Escalation for Labor**	1.1121			
18	**Escalation for Non-Labor**	1.1233			
19					

APPLICATION OF INCREMENTAL FUNDING FOR CUSTOMER INFORMATION SYSTEM REPLACEMENT PROGRAM (A.25.05.004)

(DATA REQUEST CalPA-SCG-008)
Date Requested: October 1, 2025, Due: October 15, 2025

QUESTION 1:

Please provide the current balances for the actual recorded O&M costs for the CIS Replacement Project as of September 30, 2025, in an Excel spreadsheet. Specifically identify/separate the amounts that are being requested in this incremental funding request application A.25-05-004.

RESPONSE 1:

The attachments include Confidential and Protected Materials provided pursuant to PUC Section 583, GO 66-D, and D.21-09-020

Please see attached Excel file with actual recorded O&M costs through September 30, 2025:

- Confidential_SoCalGas_CIS_CalPA_DR08_Q1.xlsx

As described in response to Q1 of DR-005, the incremental funding requested in A.25-05-004 reflects the difference between total GRC-authorized O&M costs and the total estimated O&M costs needed to complete the project.

The forecasts are not separated between GRC authorized and the incremental funding requested on A.25.05-004. For reference, please see file "Confidential_SoCalGas_CIS_CalPA_DR01_Q3a" provided with DR01.

Based on the current project forecast, the GRC authorized funds will be exhausted by September 2026 after which incremental funding will be needed to complete project O&M activities including change management, surge staffing, decommissioning activities and software costs. As discussed in SoCalGas's Application, without the incremental funding SoCalGas risks being unable to adequately support the implementation of the new CIS.

Unique ID	Cost Category	Group	Department or Vendor	Scope/Description	Aux. acct assignment_1	Dr/Cr indicator	Cost Element	Cost element name	Val.Val./COCrcy	Total quantity	Posted unit of meas.	Order	Name	User Name	Vendor Name	Vendor	Purchasing Document	Posting Date	Document Date	Document type	Period	Fiscal Year	Ref. document number
1	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0893	D	6110020	SAL-MGMT S/T	352.28	4.0	HR	300838858	104231 9867181 0014	*RGNMF	FI_BATCH			4/17/2024	4/12/2024	SW	4	2024	13229559
2	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	351.58	3.6	HR	300838858	136511 9867181 74434	*RGNMF	FI_BATCH			4/17/2024	4/12/2024	SW	4	2024	13229595
3	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0893	D	6110020	SAL-MGMT S/T	422.74	4.8	HR	300838858	054591 9867181 0014	*RGNMF	FI_BATCH			4/30/2024	4/12/2024	SX	4	2024	13229665
4	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	421.90	4.3	HR	300838858	083020 9867181 74434	*RGNMF	FI_BATCH			4/30/2024	4/12/2024	SX	4	2024	13229696
5	Materials/Facilities/Other	Materials/Facilities/Other	C&S Replacement	Employee Expense	CTR 2200-0804	D	6220066	SRV-CATERING 50%	1,930.62	0.0		300838858	00124851/150636/Food - Catering 50%	CTE_BATCH				4/18/2024	4/18/2024	AB	4	2024	150636 1
6	Materials/Facilities/Other	Materials/Facilities/Other	C&S Replacement	Employee Expense	CTR 2200-0804	D	6220066	SRV-CATERING 50%	1,993.24	0.0		300838858	00124851/157939/Srv - Food Srvc - Catering 50%	CTE_BATCH	[redacted]	f124851		4/19/2024	4/19/2024	AB	4	2024	157938 1
7	Materials/Facilities/Other	Materials/Facilities/Other	C&S Replacement	Employee Expense	CTR 2200-0804	D	6220066	SRV-CATERING 50%	2,200.09	0.0		300838858	00124851/157939/Srv - Food Srvc - Catering 50%	CTE_BATCH	[redacted]	f124851		4/19/2024	4/19/2024	AB	4	2024	157938 1
8	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0993	C	6110020	SAL-MGMT S/T	-122.74	-4.8	HR	300838858	054591 9867181 0014	*RGNMF	FISC_BATCH			5/1/2024	4/12/2024	ZX	5	2024	13229748
9	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-121.90	-4.3	HR	300838858	083020 9867181 74434	*RGNMF	FISC_BATCH			5/1/2024	4/12/2024	ZX	5	2024	13229779
10	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0993	D	6110020	SAL-MGMT S/T	352.28	4.0	HR	300838858	103557 9867181 0014	*RGNMF	FI_BATCH			5/1/2024	4/26/2024	SW	5	2024	13229879
11	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	390.64	4.0	HR	300838858	135265 9867181 74434	*RGNMF	FI_BATCH			5/1/2024	4/26/2024	SW	5	2024	13229914
12	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0993	D	6110020	SAL-MGMT S/T	70.46	0.8	HR	300838858	107922 9867181 0014	*RGNMF	FI_BATCH			5/15/2024	5/10/2024	SW	5	2024	13230028
13	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	88.48	0.8	HR	300838858	110947 9867181 16492	*RGNMF	FI_BATCH			5/15/2024	5/10/2024	SW	5	2024	13230030
14	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	294.71	4.0	HR	300838757	114428 9867191 55904	*RGNMF	FI_BATCH			5/15/2024	5/10/2024	SW	5	2024	13230035
15	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	78.13	0.8	HR	300838858	124678 9867181 74434	*RGNMF	FI_BATCH			5/15/2024	5/10/2024	SW	5	2024	13230041
16	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	491.40	12.0	HR	300838858	134332 9870226 04851	*RGNMF	FI_BATCH			5/15/2024	5/10/2024	SW	5	2024	13230057
17	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	342.65	3.2	HR	300838858	146095 9868510 33118	*RGNMF	FI_BATCH			5/15/2024	5/10/2024	SW	5	2024	13230071
18	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0893	D	6110020	SAL-MGMT S/T	281.82	3.2	HR	300838858	150137 9867181 0014	*RGNMF	FI_BATCH			5/15/2024	5/10/2024	SW	5	2024	13230075
19	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	321.62	3.2	HR	300838858	153799 9867181 16492	*RGNMF	FI_BATCH			5/15/2024	5/10/2024	SW	5	2024	13230079
20	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	1,178.83	16.0	HR	300838757	160632 9867191 55904	*RGNMF	FI_BATCH			5/15/2024	5/10/2024	SW	5	2024	13230087
21	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	312.51	3.2	HR	300838858	178403 9867181 74434	*RGNMF	FI_BATCH			5/15/2024	5/10/2024	SW	5	2024	13230108
22	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	1,719.90	42.0	HR	300838858	196215 9870226 04851	*RGNMF	FI_BATCH			5/15/2024	5/10/2024	SW	5	2024	13230126
23	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	2,062.96	28.0	HR	300838757	167228 9867191 55904	*RGNMF	FI_BATCH			5/29/2024	5/24/2024	SW	5	2024	13230221
24	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	428.31	4.0	HR	300838858	088139 9868510 33118	*RGNMF	FI_BATCH			5/29/2024	5/24/2024	SW	5	2024	13230223
25	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0993	D	6110020	SAL-MGMT S/T	352.28	4.0	HR	300838858	092476 9867181 0014	*RGNMF	FI_BATCH			5/29/2024	5/24/2024	SW	5	2024	13230227
26	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	361.82	3.6	HR	300838858	096154 9867181 16492	*RGNMF	FI_BATCH			5/29/2024	5/24/2024	SW	5	2024	13230231
27	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	1,470.54	20.0	HR	300838757	103930 9867191 55904	*RGNMF	FI_BATCH			5/29/2024	5/24/2024	SW	5	2024	13230240
28	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	4,661.16	60.0	HR	300838757	105784 9867181 58386	*RGNMF	FI_BATCH			5/29/2024	5/24/2024	SW	5	2024	13230242
29	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	390.64	4.0	HR	300838858	123031 9867181 74434	*RGNMF	FI_BATCH			5/29/2024	5/24/2024	SW	5	2024	13230261
30	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	737.18	18.0	HR	300838858	141564 9870226 04851	*RGNMF	FI_BATCH			5/29/2024	5/24/2024	SW	5	2024	13230282
31	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	1,031.48	14.0	HR	300838757	041414 9867191 55904	*RGNMF	FI_BATCH			5/31/2024	5/24/2024	SX	5	2024	13230319
32	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	214.16	2.0	HR	300838858	042246 9868510 33118	*RGNMF	FI_BATCH			5/31/2024	5/24/2024	SX	5	2024	13230320
33	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0993	D	6110020	SAL-MGMT S/T	176.14	2.0	HR	300838858	046090 9867181 0014	*RGNMF	FI_BATCH			5/31/2024	5/24/2024	SX	5	2024	13230324
34	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	180.91	1.8	HR	300838858	049300 9867181 16492	*RGNMF	FI_BATCH			5/31/2024	5/24/2024	SX	5	2024	13230327
35	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	736.77	10.0	HR	300838757	059977 9867191 55904	*RGNMF	FI_BATCH			5/31/2024	5/24/2024	SX	5	2024	13230335
36	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	2,330.58	30.0	HR	300838757	057576 9867181 58386	*RGNMF	FI_BATCH			5/31/2024	5/24/2024	SX	5	2024	13230336
37	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	195.52	2.0	HR	300838858	072698 9867181 74434	*RGNMF	FI_BATCH			5/31/2024	5/24/2024	SX	5	2024	13230353
38	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	368.55	9.0	HR	300838858	088309 9870226 04851	*RGNMF	FI_BATCH			5/31/2024	5/24/2024	SX	5	2024	13230371
39	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	15.07	1.0	EA	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
40	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	1.80	1.0	EA	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
41	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	8.37	1.0	PAC	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
42	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	79.99	1.0	EA	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
43	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	27.99	1.0	PAC	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
44	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	5.00	1.0	PAC	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
45	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	7.85	1.0	DZ	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
46	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	12.81	1.0	PAC	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
47	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	5.00	1.0	PAC	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
48	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	19.69	1.0	PAC	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
49	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	10.99	1.0	EA	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
50	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	2.68	1.0	BOX	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
51	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	19.19	1.0	BOX	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
52	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	19.00	1.0	PAC	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
53	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	12.88	1.0	PAC	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
54	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	21.39	1.0	BOX	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
55	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	8.86	2.0	EA	300838858			LARIBA	127266	4700053523	5/24/2024	5/24/2024	WE	5	2024	5010785891
56	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	0.48	0.0	PAC	300838858	[redacted]		WF-BATCH	127266	4700053523	5/29/2024	5/29/2024	RS	5	2024	5813604143
57	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	2.03	0.0	BOX	300838858	PURELL COTTONY SOFT HAND SANIT		WF-BATCH	127266	4700053523	5/30/2024	5/30/2024	RS	5	2024	5813605968
58	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	0.47	0.0	PAC	300838858	[redacted]		WF-BATCH	127266	4700053523	5/30/2024	5/30/2024	RS	5	2024	5813605968
59	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	0.82	0.0	EA	300838858	PURELL ADVANCED GEL HAND SANIT		WF-BATCH	127266	4700053523	5/30/2024	5/30/2024	RS	5	2024	5813605968
60	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	1.44	0.0	BOX	300838858	DURACELL PROCELL AA ALKALINE B		WF-BATCH	127266	4700053523	5/30/2024	5/30/2024	RS	5	2024	5813605968
61	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	1.80	0.0	PAC	300838858	POST-IT NOTES, 3" X 3", CANARY		WF-BATCH	127266	4700053523	5/30/2024	5/30/2024	RS	5	2024	5813605968
62	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	2.66	0.0	PAC	300838858	[redacted]		WF-BATCH	127266	4700053523	5/30/2024	5/30/2024	RS	5	2024	5813605968
63	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	0.86	0.0	PAC	300838858	EXPO WHITEBOARD CARE DRY ERASE		WF-BATCH	127266	4700053523	5/30/2024	5/30/2024	RS	5	2024	5813605968
64	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	1.22	0.0	PAC	300838858	POST-IT NOTES, 1.3/8" X 1.7/8"		WF-BATCH	127266	4700053523	5/30/2024	5/30/2024	RS	5	2024	5813605968
65	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	1.22	0.0	PAC	300838858	[redacted]		WF-BATCH	127266	4700053523	5/30/2024	5/30/2024	RS	5	2024	5813605968
66	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	1.87	0.0	PAC	300838858	[redacted]		WF-BATCH	127266	4700053523	5/30/2024	5/30/2024	RS	5	2024	5813605968
67	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	1.04	0.0	EA	300838858	SWINGLINE DESKTOP STAPLER, 20-		WF-BATCH	127266	4700053523	5/30/2024	5/30/2024	RS	5	2024	5813605968
68	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	0.17	0.0	EA	300838858	EXPO BLOCK ERASER (81000)		WF-BATCH	127266	4700053523	5/30/2024	5/30/2024	RS	5	2024	5813605968
69	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	1.43	0.0	EA	300838858	EXPO DRY ERASE MARKERS, ASSORT		WF-BATCH	127266	4700053523	5/30/2024	5/30/2024	RS	5	2024	5813605968
70	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	0.25	0.0	BOX	300838858	SWINGLINE S.F. 4 PREMIUM 1/4"		WF-BATCH	127266	4700053523	5/30/2024	5/30/2024	RS	5	2024	5813605968
71	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	0.77	0.0	DZ	300838858	BIC BRITE LINER STICK HIGHLIGH		WF-BATCH	127266	4700053523	5/30/2024	5/30/2024	RS	5	2024	5813605968
72	Software	Software	[redacted]	Software	CTR 2200-0804	D	6213035	MATL-SOFTWARE	1,872.53	0.0	PSU	300838786	[redacted]		AP_BATCH	105045	4700037521	5/13/2024	5/5/2024	RS	5	2024	5813584843
73	Software	Software	[redacted]	Consumption	CTR 2200-0804	D	6220080	CLOUD CONSUMPTION	54.06	0.0		300838786				117362	4700016767	5/23/2024	5/23/2024	SZ	5	2024	11057734
74	Software	Software	[redacted]	Consumption	CTR 2200-0804	D	6220080	CLOUD CONSUMPTION	57.11	0.0		300838786				117362	4700016767	5/28/2024	5/2/2024	GL	5	2024	10114873
75	Software	Software	[redacted]	Consumption	CTR 2200-0804	C	6220080	CLOUD CONSUMPTION	-57.11	0.0		300838786	JAN-APR 2024 AWS NON-PROD CLOUD CONSUMPTION		TPCAL	117362	4700016767	5/29/2024	5/29/2024	SA	5	2024	10079344
76	Contractor Costs	Data Cleansing	Contract Labor	Contract Labor	CTR 2200-0804	D	6230380	SRV-CONTRACT LABOR	13,780.00	0.0	FSU	300838852	[redacted]		AP_BATCH	125020	4700044290	5/3/2024	5/2/2024	RS	5	2024	5813573652
77	Contractor Costs	OOR	Contract Labor	Contract Labor	CTR 2200-0804	D	6230380	SRV-CONTRACT LABOR	31,850.00	0.0	FSU	300838757	[redacted]		AP_BATCH	119365	4700038229	5/13/2024	5/10/2024	RS	5	2024	5813585217
78	Contractor Costs	OOR	Contract Labor	Contract Labor	CTR 2200-0804	D	6230380	SRV-CONTRACT LABOR	3,149.79	0.0	FSU	300838757	[redacted]		AP_BATCH	119365	4700038229	5/13/2024	5/10/2024	RS	5	2024	5813585217
79	Contractor Costs	Data Cleansing	Contract Labor	Contract Labor	CTR 2200-0804	D	6230380	SRV-CONTRACT LABOR	3,515.00	0.0	FSU	300838855	[redacted]		TPBIAT	119365	4700038229	5/16/2024	5/10/2024	RS	5	2024	5813590682
80	Contractor Costs	Data Cleansing	Contract Labor	Contract Labor	CTR 2200-0804	D	6230380	SRV-CONTRACT LABOR	8,215.00	0.0	FSU	300838855	[redacted]		TPBIAT	119365	4700038229	5/16/2024	5/10/2024	RS	5	2024	5813590682
81	Contractor Costs	Data Cleansing	Contract Labor	Contract Labor	CTR 2200-0804	D	6230380	SRV-CONTRACT LABOR	7,685.00	0.0	FSU	300838855	[redacted]		TPBIAT	119365	4700038229	5/16/2024	5/10/2024	RS	5	2024	5813590682
82	Contractor Costs	Data Cleansing	Contract Labor	Contract Labor	CTR 2200-0804	D	6230380	SRV-CONTRACT LABOR	9,960.00	0.0	FSU	300838855	[redacted]		TPBIAT	119365	4700038229	5/16/2024	5/10/2024	RS	5	2024	5813590682
83	Contractor Costs	Data Cleansing	Contract Labor	Contract Labor	CTR 2200-0804	D	6230380	SRV-CONTRACT LABOR	4,495.00	0.0	FSU	300838855	[redacted]		TPBIAT	119365	4700038229	5/16/2024	5/10/2024	RS	5	2024	5813590682
84	Contractor Costs	Data Cleansing	Contract Labor	Contract Labor	CTR 2200-0804	D	6230380	SRV-CONTRACT LABOR	4,785.00	0.0	FSU	300838855	[redacted]		TPBIAT	119365	4700038229	5/16/2024	5/10/2024	RS	5	2024	5813590682
85	Materials/Facilities/Other	Materials/Facilities/Other	C&S Replacement	Employee Expense	CTR 2200-0804	D	6220043	SRV-PRNG & SEMIN EXT	100.00	0.0		300838858	00135331/160789/Training & Seminars - External		CTE_BATCH	135331		5/1/2024	5/1/2024	AB	5	2024	160789 1
86	Materials/Facilities/Other	Materials/Facilities/Other	C&S Replacement	Cash Discount	CTR 2200-0804	C	6340000	Cash Discounts on Pu	-999.99	0.0		300838757			BDINH2			5/31/2024	5/31/2024	SI	5	2024	18002792
87	Materials/Facilities/Other	Materials/Facilities/Other	C&S Replacement	Cash Discount	CTR 2200-0804	C	6340000	Cash Discounts on Pu	-761.10	0.0		300838855			BDINH2			5/31/2024	5/31/2024	SI	5	2024	18002792
88	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-1,031.48	-14.0	HR	300838757	041414 9867191 55904	*RGNMF	FISC_BATCH			6/1/2024	5/24/2024	ZX	6	2024	13230397
89	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-214.16	-2.0	HR	300838858	042246 9868510 33118	*RGNMF	FISC_BATCH			6/1/2024	5/24/2024	ZX	6	2024	13230398
90	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0993	C	6110020	SAL-MGMT S/T	-176.14	-2.0	HR	300838858	046090 9867181 0014	*RGNMF	FISC_BATCH			6/1/2024	5/24/2024	ZX	6	2024	13230402
91	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-180.91	-1.8	HR	300838858	049300 9867181 16492	*RGNMF	FISC_BATCH			6/1/2024	5/24/2024	ZX	6	2024	13230405
92	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-736.77	-10.0	HR	300838757	059977 9867191 55904	*RGNMF	FISC_BATCH			6/1/2024	5/24/2024	ZX	6	2024	13230413
93	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-2,330.58	-30.0	HR	300838757	057576 9867181 58386	*RGNMF	FISC_BATCH			6/1/2024	5/24/2024	ZX	6	2024	13230414
94	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-195.52	-2.0	HR	300838858	072698 9867181 74434	*RGNMF	FISC_BATCH			6/1/2024	5/24/2024	ZX	6	2024	13230431
95	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-368.55	-9.0	HR	300838858	088309 9870226 04851	*RGNMF	FISC_BATCH			6/1/2024	5/24/2024	ZX	6	2024	13230448
96	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	8,280.09	180.0	HR	300838757	128533 9867181 58386	*RGNMF	FI_BATCH			6/12/2024	6/7/2024	SW	6	2024	13230535
97	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-245.70	-6.0	HR	300838858	126693 9870226 04851	*RGNMF	FI_BATCH			6/12/2024	6/7/2024	SW	6	2024	13230535
98	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	171.32	1.6	HR	300838858	128878 9868510 33118	*RGNMF	FI_BATCH			6/12/2024	6/7/2024	SW	6	2024	13230536
99	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	140.91	1.6	HR	300838858	132425 9867181 0014	*RGNMF	FI_BATCH			6/12/2024	6/7/2024	SW	6	2024	13230542
100	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	160.81	1.6	HR	300838858	135012 9867181 16492	*RGNMF	FI_BATCH			6/12/2024	6/7/2024	SW	6	2024	13230543

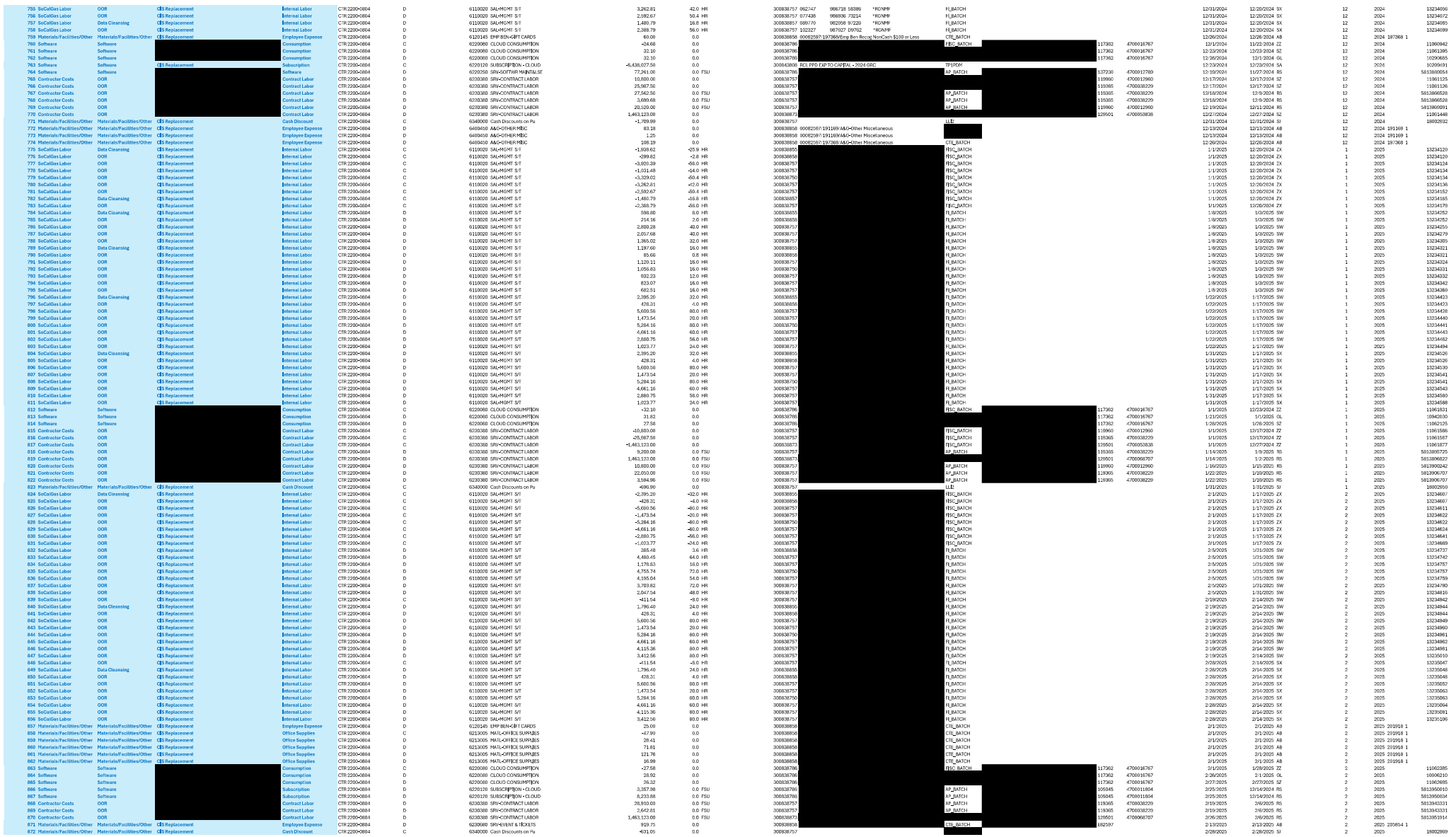
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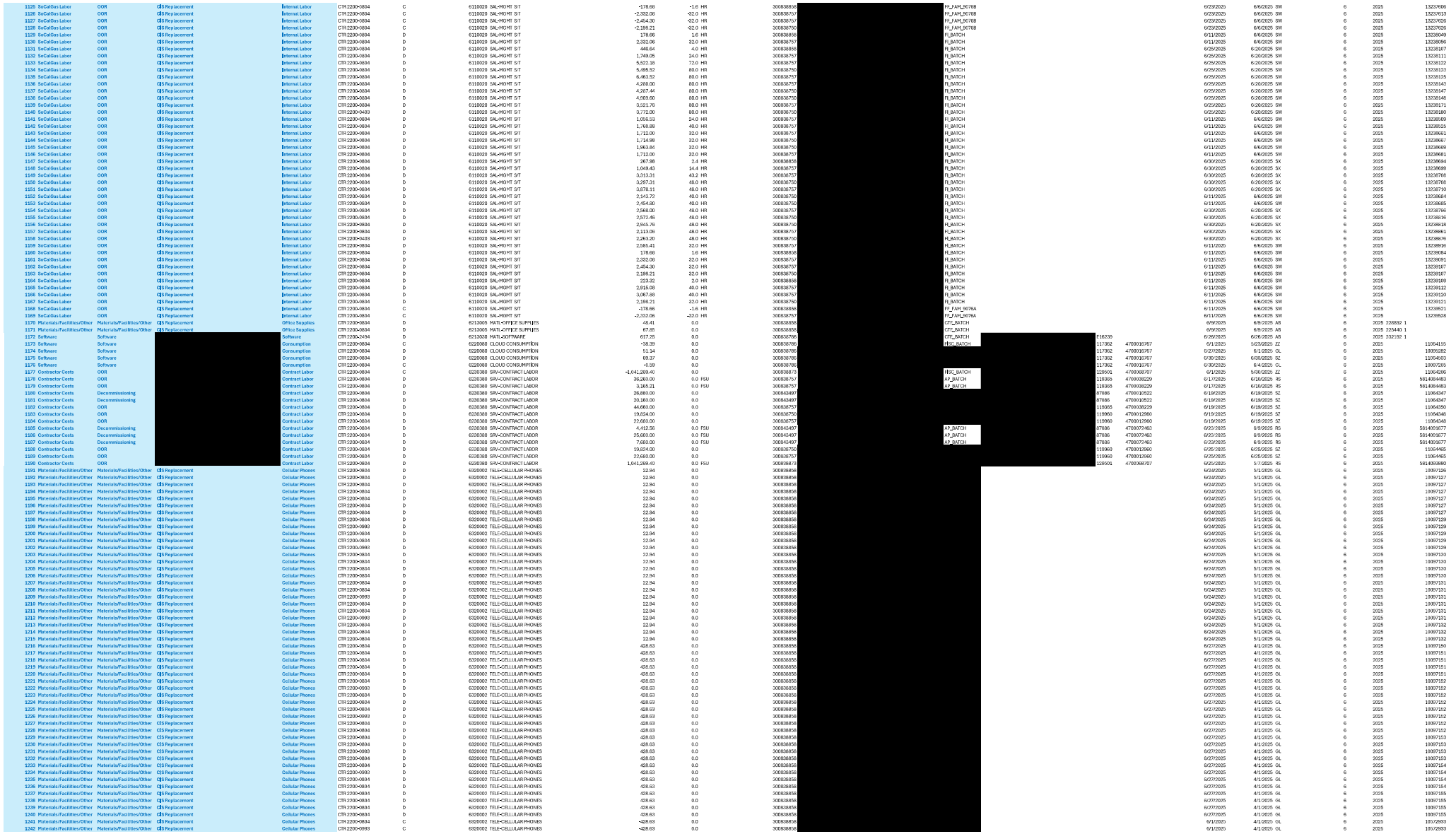
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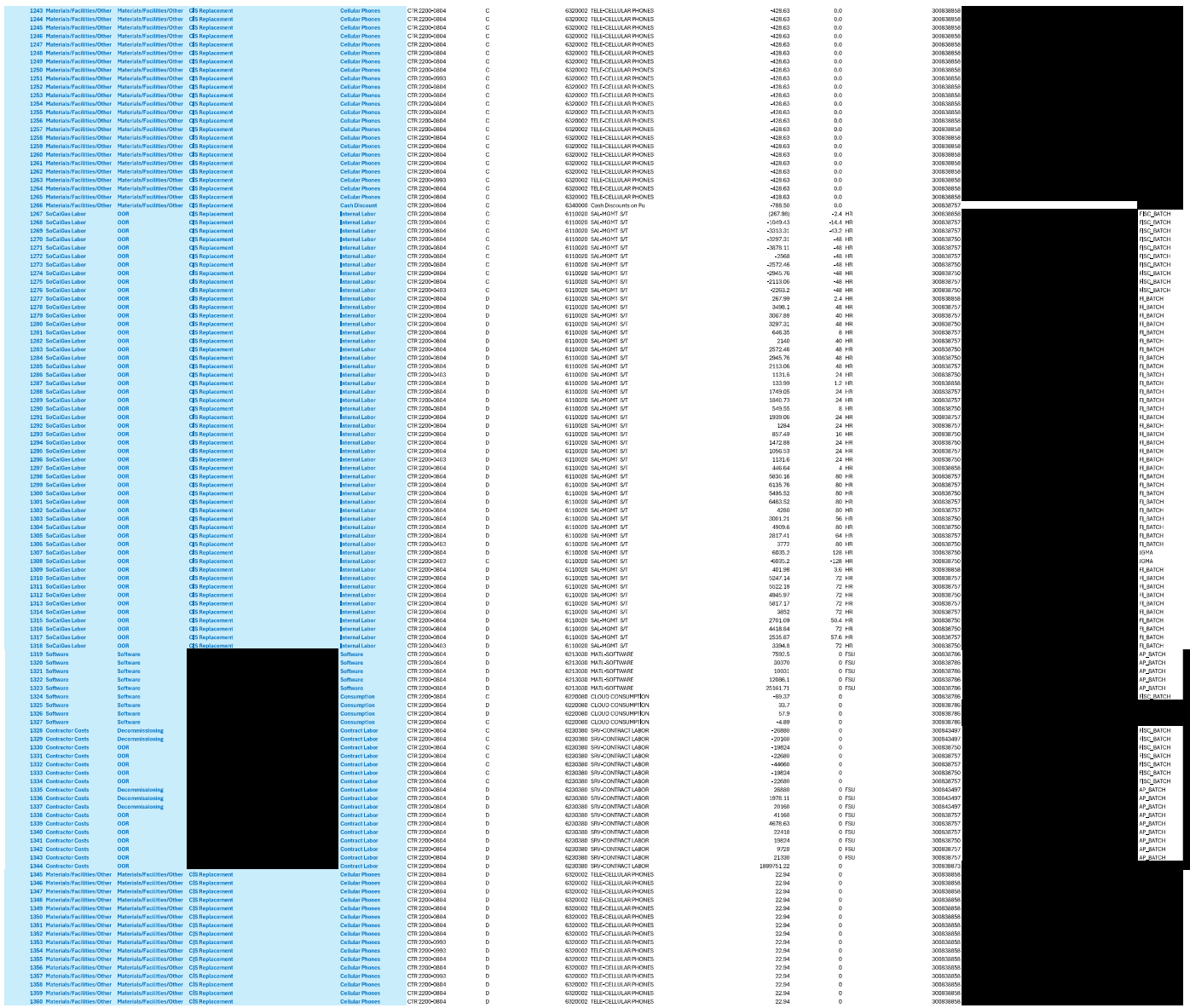
637	Software	Software	[redacted]	Subscription	CTR 2200-0804	D	6220120	SUBSCRIPTION - CLOUD	7,210,590.80	0.0	FSU	300843898	[redacted]	TPRIAT	[redacted]	105045	4700061025		10/31/2024	9/9/2024	RS	10	2024	5813808847										
638	SoCalGas Labor	Data Cleansing	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-479.04	-8.4	HR	300838857	053292	9820600 03236	*RONMF	HSC_BATCH			11/1/2024	10/25/2024	ZX	11	2024	13233014										
639	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-171.32	-1.6	HR	300838858	053269	9868010 03319	*RONMF	HSC_BATCH			11/1/2024	10/25/2024	ZX	11	2024	13233014										
640	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0993	C	6110020	SAL-MGMT S/T	-140.91	-1.6	HR	300838858	056869	9867181 00414	*RONMF	HSC_BATCH			11/1/2024	10/25/2024	ZX	11	2024	13233018										
641	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-1,344.14	-19.2	HR	300838757	057389	9867191 00628	*RONMF	HSC_BATCH			11/1/2024	10/25/2024	ZX	11	2024	13233019										
642	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-180.81	-1.6	HR	300838858	060439	9867181 00482	*RONMF	HSC_BATCH			11/1/2024	10/25/2024	ZX	11	2024	13233022										
643	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-589.42	-8.0	HR	300838757	067051	9867191 55964	*RONMF	HSC_BATCH			11/1/2024	10/25/2024	ZX	11	2024	13233029										
644	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-2,113.66	-32.0	HR	300838750	067246	9867191 56498	*RONMF	HSC_BATCH			11/1/2024	10/25/2024	ZX	11	2024	13233030										
645	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-1,678.02	-21.6	HR	300838757	068753	9867181 56386	*RONMF	HSC_BATCH			11/1/2024	10/25/2024	ZX	11	2024	13233031										
646	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-1,646.14	-32.0	HR	300838757	068964	9869361 73214	*RONMF	HSC_BATCH			11/1/2024	10/25/2024	ZX	11	2024	13233047										
647	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-156.26	-1.6	HR	300838858	084544	9867181 74434	*RONMF	HSC_BATCH			11/1/2024	10/25/2024	ZX	11	2024	13233048										
648	SoCalGas Labor	Data Cleansing	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-564.11	-8.4	HR	300838857	096183	9820581 97226	*RONMF	HSC_BATCH			11/1/2024	10/25/2024	ZX	11	2024	13233080										
649	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-589.68	-14.4	HR	300838858	100864	9870261 04651	*RONMF	HSC_BATCH			11/1/2024	10/25/2024	ZX	11	2024	13233086										
650	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-1,365.02	-32.0	HR	300838757	108598	9870271 09762	*RONMF	HSC_BATCH			11/1/2024	10/25/2024	ZX	11	2024	13233073										
651	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	171.32	1.6	HR	300838858	119629	9868513 03318	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233145										
652	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0993	D	6110020	SAL-MGMT S/T	140.91	1.6	HR	300838858	122467	9867181 00414	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233148										
653	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	1,680.17	24.0	HR	300838757	122743	9867191 00628	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233149										
654	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	442.06	6.0	HR	300838757	130457	9867191 55964	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233157										
655	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	2,113.66	32.0	HR	300838750	130622	9867191 56498	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233157										
656	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	1,864.46	24.0	HR	300838757	131711	9867181 56386	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233158										
657	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	1,646.14	32.0	HR	300838757	142884	9869361 73214	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233179										
658	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	156.26	1.6	HR	300838858	143323	9867181 74434	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233171										
659	SoCalGas Labor	Data Cleansing	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	2,115.41	24.0	HR	300838857	151508	9820581 97226	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233180										
660	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	1,365.02	32.0	HR	300838757	161475	9870271 09762	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233191										
661	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	256.99	2.4	HR	300838858	170773	9868513 03318	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233202										
662	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0993	D	6110020	SAL-MGMT S/T	211.37	2.4	HR	300838858	174068	9867181 00414	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233205										
663	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	3,360.34	48.0	HR	300838757	174369	9867191 00628	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233096										
664	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	884.12	12.0	HR	300838757	183142	9867191 55964	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233215										
665	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	2,642.08	40.0	HR	300838750	183325	9867191 56498	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233216										
666	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	2,796.70	36.0	HR	300838757	184730	9867181 56386	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233217										
667	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	2,469.22	48.0	HR	300838757	190324	9869361 73214	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233232										
668	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	234.38	2.4	HR	300838858	198873	9867181 74434	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233233										
669	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	1,705.28	40.0	HR	300838757	219555	9870271 09762	*RONMF	HI_BATCH			11/13/2024	11/8/2024	SW	11	2024	13233256										
670	SoCalGas Labor	Data Cleansing	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	2,095.80	28.0	HR	300838855	092002	9821060 03239	*RONMF	HI_BATCH			11/25/2024	11/22/2024	SW	11	2024	13233404										
671	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	428.31	4.0	HR	300838858	092011	9868513 03318	*RONMF	HI_BATCH			11/25/2024	11/22/2024	SW	11	2024	13233404										
672	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	4,480.45	64.0	HR	300838757	096839	9867191 00628	*RONMF	HI_BATCH			11/25/2024	11/22/2024	SW	11	2024	13233409										
673	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	1,031.48	14.0	HR	300838757	108097	9867191 55964	*RONMF	HI_BATCH			11/25/2024	11/22/2024	SW	11	2024	13233421										
674	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	4,227.33	64.0	HR	300838750	108358	9867191 56498	*RONMF	HI_BATCH			11/25/2024	11/22/2024	SW	11	2024	13233422										
675	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	4,661.16	60.0	HR	300838757	110169	9867181 56386	*RONMF	HI_BATCH			11/25/2024	11/22/2024	SW	11	2024	13233424										
676	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	4,115.36	80.0	HR	300838757	126145	9869361 73214	*RONMF	HI_BATCH			11/25/2024	11/22/2024	SW	11	2024	13233444										
677	SoCalGas Labor	Data Cleansing	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	2,115.41	24.0	HR	300838857	142531	9820581 97226	*RONMF	HI_BATCH			11/25/2024	11/22/2024	SW	11	2024	13233460										
678	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	3,412.56	80.0	HR	300838757	157612	9870271 09762	*RONMF	HI_BATCH			11/25/2024	11/22/2024	SW	11	2024	13233476										
679	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	4,115.36	80.0	HR	300838757	133249	9869361 73214	*RONMF	[redacted]			11/26/2024	10/25/2024	SW	11	2024	13233497										
680	SoCalGas Labor	Data Cleansing	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	1,047.90	14.0	HR	300838855	042048	9820600 03236	*RONMF	FI_BATCH			11/30/2024	11/22/2024	SX	11	2024	13233512										
681	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	214.18	2.0	HR	300838858	042055	9868513 03318	*RONMF	FI_BATCH			11/30/2024	11/22/2024	SX	11	2024	13233512										
682	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	2,240.23	32.0	HR	300838757	046347	9867191 00628	*RONMF	FI_BATCH			11/30/2024	11/22/2024	SX	11	2024	13233517										
683	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	515.74	7.0	HR	300838757	056140	9867191 55964	*RONMF	FI_BATCH			11/30/2024	11/22/2024	SX	11	2024	13233527										
684	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	2,113.67	32.0	HR	300838750	056364	9867191 56498	*RONMF	FI_BATCH			11/30/2024	11/22/2024	SX	11	2024	13233528										
685	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	2,330.58	30.0	HR	300838757	057959	9867181 56386	*RONMF	FI_BATCH			11/30/2024	11/22/2024	SX	11	2024	13233529										
686	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	2,057.68	40.0	HR	300838757	074014	9869361 73214	*RONMF	FI_BATCH			11/30/2024	11/22/2024	SX	11	2024	13233547										
687	SoCalGas Labor	Data Cleansing	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	1,057.71	12.0	HR	300838857	086996	9820581 97226	*RONMF	FI_BATCH			11/30/2024	11/22/2024	SX	11	2024	13233561										
688	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	1,199.28	40.0	HR	300838757	100482	9870271 09762	*RONMF	FI_BATCH			11/30/2024	11/22/2024	SX	11	2024	13233576										
689	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110310	SAL-OTHER CASH AWDS	3,000.00	0.0		300838858	Update to appropriate internal order		TP1CAH				11/4/2024	11/4/2024	SA	11	2024	1017/7494										
690	Materials/Facilities/Other	Materials/Facilities/Other	C&S Replacement	Employee Expense	CTR 2200-0804	D	6120145	EMP BEN-GIFT CARDS	100.00	0.0		300838858	00082597/196011/Emp Ben Recog NonCash $100 or Less		CTE_BATCH				11/5/2024	11/5/2024	AB	11	2024	196011 1										
691	Materials/Facilities/Other	Materials/Facilities/Other	C&S Replacement	Employee Expense	CTR 2200-0804	D	6130040	EMP OTHR LIVING EXPEM	1,258.10	0.0		300838858	00082597/196011/Emp Other Living Expenses		CTE_BATCH	[redacted]	082597		11/5/2024	11/5/2024	AB	11	2024	196122 2										
692	Materials/Facilities/Other	Materials/Facilities/Other	C&S Replacement	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	3.29	0.0		300838858	00082597/196011/Office Supplies		CTE_BATCH				11/5/2024	11/5/2024	AB	11	2024	196011 1										
693	Materials/Facilities/Other	Materials/Facilities/Other	C&S Replacement	Office Supplies	CTR 2200-0804	D	6213005	MATL-OFFICE SUPPLIES	35.36	0.0		300838858	00082597/196011/Office Supplies		CTE_BATCH				11/5/2024	11/5/2024	AB	11	2024	196011 1										
694	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Office Supplies	CTR 2200-0804	C	6213005	MATL-OFFICE SUPPLIES	-394.61	-1.0	EA	300838858	[redacted]	WF-BATCH	[redacted]	127266	4700055519		11/27/2024	11/27/2024	WE	11	2024	5010927000										
695	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Computer Equip	CTR 2200-0804	D	6213025	MATL-COMPUTER EQUIP	259.99	2.0	EA	300838858		LARBA		127266		4700066370	11/19/2024	11/19/2024	WE	11	2024	5019919121										
696	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Computer Equip	CTR 2200-0804	D	6213025	MATL-COMPUTER EQUIP	24.70	0.0	EA	300838858	LOGITECH ERGO K860 WIRELESS KE	WF-BATCH		127266	4700066370		11/20/2024	11/20/2024	RS	11	2024	5813631274										
697	Software	Software	[redacted]	Software	CTR 2200-0804	C	6213030	MATL-SOFTWARE	-24,357.89	0.0		300838786	2250331 - 10265240001028	HSC_BATCH		105045	4700061527		11/1/2024	10/31/2024	ZZ	11	2024	11060546										
698	Software	Software	[redacted]	Software	CTR 2200-0804	D	6213030	MATL-SOFTWARE	24,357.89	0.0	FSU	300838786	[redacted]	AP_BATCH	[redacted]	105045	4700061527		11/7/2024	6/23/2024	RS	11	2024	5813816940										
699	Materials/Facilities/Other	Materials/Facilities/Other	[redacted]	Software	CTR 2200-0804	D	6213030	MATL-SOFTWARE	33.99	1.0	EA	300838858		LARBA		134025	4700066673		11/22/2024	11/22/2024	WE	11	2024	5010922643										
700	Materials/Facilities/Other	Materials/Facilities/Other	C&S Replacement	Employee Expense	CTR 2200-0804	D	6220060	SRV-CATERING	1,452.35	0.0		300838858	00082597/196011/Food - Catering 100%		CTE_BATCH				11/5/2024	11/5/2024	AB	11	2024	196011 1										
701	Materials/Facilities/Other	Materials/Facilities/Other	C&S Replacement	Employee Expense	CTR 2200-0804	D	6220066	SRV-CATERING 50%	163.99	0.0		300838858	00124851/190733/Food - Catering 50%		CTE_BATCH				11/4/2024	11/4/2024	AB	11	2024	190733 1										
702	Materials/Facilities/Other	Materials/Facilities/Other	C&S Replacement	Employee Expense	CTR 2200-0804	D	6220066	SRV-CATERING 50%	-338.68	0.0		300838858	00124851/189866/Food - Catering 50%		CTE_BATCH				11/4/2024	11/4/2024	AB	11	2024	189866 1										
703	Materials/Facilities/Other	Materials/Facilities/Other	C&S Replacement	Employee Expense	CTR 2200-0804	D	6220066	SRV-CATERING 50%	338.68	0.0		300838858	00124851/189866/Food - Catering 50%		CTE_BATCH				11/4/2024	11/4/2024	AB	11	2024	189866 1										
704	Software	Software	[redacted]	Consumption	CTR 2200-0804	C	6220080	CLOUD CONSUMPTION	-1.68	0.0		300838786	[redacted]	HSC_BATCH	[redacted]	117302	4700016767		11/1/2024	10/24/2024	ZZ	11	2024	11060454										
705	Software	Software	[redacted]	Consumption	CTR 2200-0804	D	6220080	CLOUD CONSUMPTION	24.66	0.0		300838786	[redacted]	AP_BATCH	[redacted]	117302	4700016767		11/22/2024	11/22/2024	SZ	11	2024	11060748										
706	Software	Software	[redacted]	Consumption	CTR 2200-0804	D	6220080	CLOUD CONSUMPTION	24.81	0.0		300838786	[redacted]	[redacted]	[redacted]	117302	4700016767		11/25/2024	11/1/2024	GL	11	2024	10260671										
707	Contractor Costs	Data Cleansing	[redacted]	Contract Labor	CTR 2200-0804	C	6230380	SRV-CONTRACT LABOR	-35,394.22	0.0		300838855	[redacted]	HSC_BATCH	[redacted]	119365	4700038229		11/1/2024	10/28/2024	ZZ	11	2024	11060505										
708	Contractor Costs	OOR	[redacted]	Contract Labor	CTR 2200-0804	C	6230380	SRV-CONTRACT LABOR	-29,949.42	0.0		300838757	[redacted]	HSC_BATCH	[redacted]	119365	4700038229		11/1/2024	10/28/2024	ZZ	11	2024	11060505										
709	Contractor Costs	OOR	[redacted]	Contract Labor	CTR 2200-0804	C	6230380	SRV-CONTRACT LABOR	-1,463,123.00	0.0		300838873	3270721 709489069	TPRIAT	[redacted]	129501	4700053838		11/1/2024	10/31/2024	ZZ	11	2024	11060545										
710	Contractor Costs	OOR	C&S Replacement	Contract Labor	CTR 2200-0804	D	6230380	SRV-CONTRACT LABOR	1,463,123.00	0.0	FSU	300838873	[redacted]	TPRIAT	[redacted]	129501	4700053838		11/13/2024	10/7/2024	RS	11	2024	5813822270										
711	Contractor Costs	OOR	C&S Replacement	Contract Labor	CTR 2200-0804	D	6230380	SRV-CONTRACT LABOR	24,570.00	0.0	FSU	300838757	[redacted]	AP_BATCH	[redacted]	119960	4700012960		11/20/2024	11/12/2024	RS	11	2024	5813832025										
712	Contractor Costs	OOR	C&S Replacement	Contract Labor	CTR 2200-0804	D	6230380	SRV-CONTRACT LABOR	22,417.50	0.0	FSU	300838757	[redacted]	AP_BATCH	[redacted]	119365	4700038229		11/25/2024	11/21/2024	RS	11	2024	5813836770										
713	Contractor Costs	OOR	C&S Replacement	Contract Labor	CTR 2200-0804	D	6230380	SRV-CONTRACT LABOR	2,945.10	0.0	FSU	300838757	[redacted]	AP_BATCH	[redacted]	119365	4700038229		11/25/2024	11/21/2024	RS	11	2024	5813836770										
714	Contractor Costs	OOR	[redacted]	Contract Labor	CTR 2200-0804	D	6230380	SRV-CONTRACT LABOR	26,460.00	0.0	FSU	300838757	[redacted]	AP_BATCH	[redacted]	119365	4700038229		11/25/2024	11/21/2024	RS	11	2024	5813836787										
715	Contractor Costs	OOR	[redacted]	Contract Labor	CTR 2200-0804	D	6230380	SRV-CONTRACT LABOR	2,414.28	0.0	FSU	300838757	[redacted]	AP_BATCH	[redacted]	119365	4700038229		11/25/2024	11/21/2024	RS	11	2024	5813836787										
716	Materials/Facilities/Other	Materials/Facilities/Other	C&S Replacement	Employee Expense	CTR 2200-0804	D	6400450	A&G-OTHER MISC	80.35	0.0		300838858	00082597/196011/A&G-Other Miscellaneous		CTE_BATCH				11/5/2024	11/5/2024	AB	11	2024	196011 1										
717	Materials/Facilities/Other	Materials/Facilities/Other	C&S Replacement	Employee Expense	CTR 2200-0804	D	6400450	A&G-OTHER MISC	28.60	0.0		300838858	00082597/196011/A&G-Other Miscellaneous		CTE_BATCH				11/5/2024	11/5/2024	AB	11	2024	196011 1										
718	SoCalGas Labor	Data Cleansing	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-1,047.90	-14.0	HR	300838855	042048	9820600 03236	*RONMF	HSC_BATCH			12/1/2024	11/22/2024	ZX	12	2024	13233594										
719	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-214.18	-2.0	HR	300838858	042055	9868513 03319	*RONMF	HSC_BATCH			12/1/2024	11/22/2024	ZX	12	2024	13233594										
720	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-2,240.23	-32.0	HR	300838757	046347	9867191 00628	*RONMF	HSC_BATCH			12/1/2024	11/22/2024	ZX	12	2024	13233599										
721	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-515.74	-7.0	HR	300838757	056140	9867191 55964	*RONMF	HSC_BATCH			12/1/2024	11/22/2024	ZX	12	2024	13233609										
722	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-2,113.67	-32.0	HR	300838750	056364	9867191 56498	*RONMF	HSC_BATCH			12/1/2024	11/22/2024	ZX	12	2024	13233611										
723	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-2,330.58	-30.0	HR	300838757	057959	9867181 56386	*RONMF	HSC_BATCH			12/1/2024	11/22/2024	ZX	12	2024	13233611										
724	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-2,057.68	-40.0	HR	300838757	074014	9869361 73214	*RONMF	HSC_BATCH			12/1/2024	11/22/2024	ZX	12	2024	13233629										
725	SoCalGas Labor	Data Cleansing	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-1,057.71	-12.0	HR	300838857	086996	9820581 97226	*RONMF	HSC_BATCH			12/1/2024	11/22/2024	ZX	12	2024	13233643										
726	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	C	6110020	SAL-MGMT S/T	-1,796.28	-40.0	HR	300838757	100482	9870271 09762	*RONMF	HSC_BATCH			12/1/2024	11/22/2024	ZX	12	2024	13233658										
727	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	128.49	1.2	HR	300838858	128294	9868513 03318	*RONMF	FI_BATCH			12/11/2024	12/6/2024	SW	12	2024	13233742										
728	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	1,680.17	24.0	HR	300838757	131678	9867191 00628	*RONMF	FI_BATCH			12/11/2024	12/6/2024	SW	12	2024	13233745										
729	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	294.71	4.0	HR	300838757	139612	9867191 55964	*RONMF	FI_BATCH			12/11/2024	12/6/2024	SW	12	2024	13233754										
730	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	922.23	12.0	HR	300838757	140948	9867181 56386	*RONMF	FI_BATCH			12/11/2024	12/6/2024	SW	12	2024	13233756										
731	SoCalGas Labor	OOR	C&S Replacement	Internal Labor	CTR 2200-0804	D	6110020	SAL-MGMT S/T	1,234.61	24.0	HR	300838757	152728	9869361 73214	*RONMF	FI_BATCH			12/11/2024	12/6/2024	SW	12	2024	13233769										
732	SoCalGas Labor	Data Cleansing



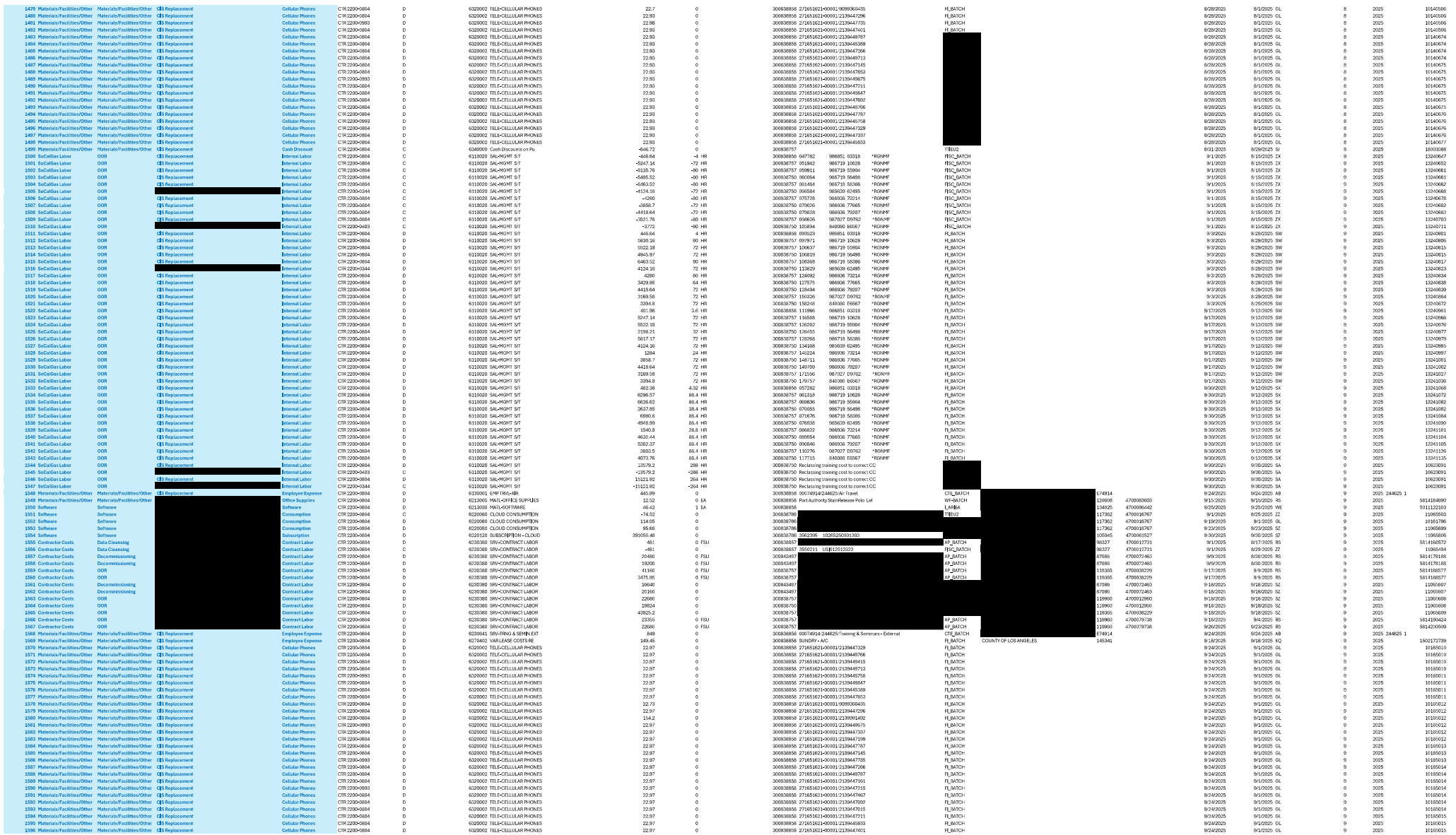
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1597	Materials/Facilities/Other	Materials/Facilities/Other	CBS Replacement	Cash Discount	CTR 2200-0804	C	6340000	Cash Discounts on Pu	-892.72	0	300938757	TIÑEU2		9/30/2025	9/30/2025	SI	9	2025	18003106		

Cost Center	Cost Center Description
CTR 2200-0993	CIS Replacement
CTR 2200-0804	CIS Replacement
CTR 2200-2449	CUSTOMER INFO APPS
CTR 2200-2522	CCC FIN & CR BUS TEC
CTR 2200-0403	CCC LOS MANAGEMENT
CTR 2200-0344	CCC TRNG & DEV DEPT

Cost Element Name	Category
SAL-MGMT S/T	Internal Labor
SRV-CATERING 50%	Employee Expense
MATL-OFFICE SUPPLIES	Office Supplies
MATL-SOFTWARE	Software
CLOUD CONSUMPTION	Consumption
SRV-CONTRACT LABOR	Contract Labor
SRV-TRNG & SEMIN EXT	Employee Expense
Cash Discounts on Pu	Cash Discount
EMP BEN-GIFT CRD INV	Employee Expense
MEALS & TIP & ENT 50	Employee Expense
MATL-COMPUTER EQUIP	Computer Equip
SRV-CATERING	Employee Expense
A&G-OTHER MISC	Employee Expense
SAL-EMP CNTR MGT S/T	Internal Labor
EMP BEN-GIFT CARDS	Employee Expense
SRV-COPY-SERVICE CTR	Employee Expense
MEALS &TIP & ENT 100	Employee Expense
EMP TRVL-MILEAGE	Employee Expense
EMP TRVL-PARKING	Employee Expense
EMP TRVL-OTHER	Employee Expense
SUBSCRIPTION - CLOUD	Subscription
SRV-TRNG & SEM IN-H	Employee Expense
SRV-MAINT/REPAIR	Employee Expense
SRV-EVENT & TICKETS	Employee Expense
EMP TRVL-AIR	Employee Expense
EMP TRVL-TAXI/SHUTTL	Employee Expense
EMP TRVL-HOTEL/LODG	Employee Expense
MATL-OFC FURNITURE	Employee Expense
SAL-OTHER CASH AWDS	Internal Labor
EMP TRVL-PER DIEM	Employee Expense
EMP OTH-LIVNG EXP-IM	Employee Expense
SRV-SOFTWR MAINT&LSE	Software
MATL-PROMOTNL ITEMS	Promotional Items
TELE-CELLULAR PHONES	Cellular Phones
VAR LEASE COSTS RE	Employee Expense

Type	Description
A0	Block for SPL
AA	Asset posting
AB	Accouting Documents
AF	Dep. postings
AN	Net asset posting
AR	Asset Reversal postg
AT	Tax asset postings
AV	Ad Valorem Tax
AZ	AUC Settle to Assets
C0	Block for SPL
CM	CPD Equip Motn Dist
CP	CPD document
CV	Catch-Up Ad Val Tax
CW	CPD WITS Dist
CX	CPD Labor Accrl Dist
CZ	CPD Other Accrl Dist
DA	Customer document
DB	MAR DPE Payment/M...
DC	Customer Wrt Off/NSF
DG	Customer credit memo
DH	PP Cust Credit Memo
DR	Customer invoice
DU	Customer Clearing
DZ	Customer payment
E0	FI-CA Posting
EX	External number
GL	G/L Interfaces
KA	Vendor document

APPENDIX B

PRESENTATION CIS REPLACEMENT

(Discussion with California Public Advocates Office)



CIS REPLACEMENT

Discussion with California Public Advocates Office

07/22/2025

SoCalGas

CIS History and Overview

>70M
Customer Bills

>12M
Customer
Interactions

>55M
Payments

Primary
Source of
Customer Data

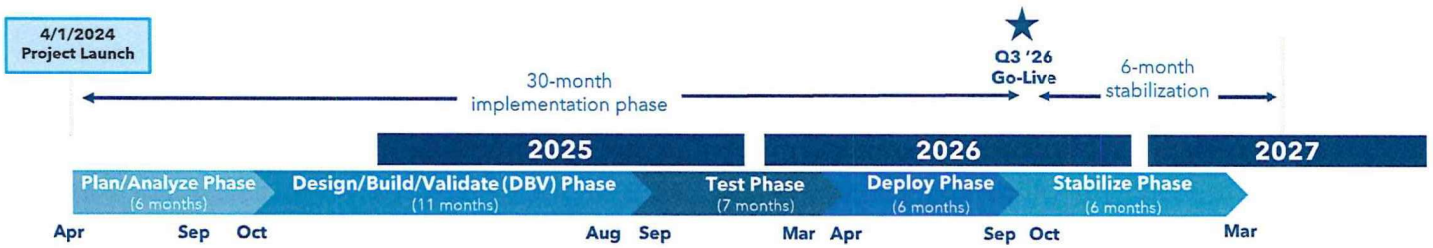
3,000
Company
Users

Manages
Customer
Assistance/
Protection
Programs

>100
interfacing
systems

>4M
Customer Service
Field Orders

CIS Replacement Project Overview



- ~1.5 Million Project Hours / 400+ SoCalGas & Contractor Resources
- 1800 Business Requirements
- 3,000 Employees Impacted
- 100+ integrations with interfacing systems
- Implements a modern cloud-based SAP solution; upgradable and scalable packaged software
- Modern process and customer experiences; consistent interactions across channels
- All large California Utilities have already upgraded or are in process of upgrading their legacy CIS systems

CIS Replacement TY 2024 GRC Overview

In the TY 2024 GRC, Cal Advocates and SoCalGas filed a settlement agreement for CIS Replacement that was not adopted GRC Decision, but the Project was approved.

Item (Direct, $ MM in 2021 $)	SoCalGas GRC Proposal	Cal Advocates GRC Recommendation	Settlement	Final Decision
O&M – 2024 (4-Year Total)*	$20.3 ($80.1)	$10.0 ($40)	$15.0 ($60)	**$10.0 ($40)**
Capital - 2022-2026 (Capital Rev Req in PTY adder)	$221.7 ($52.4)	$0 ($0)	$221.7 ($0)	**$221.7 ($0)**

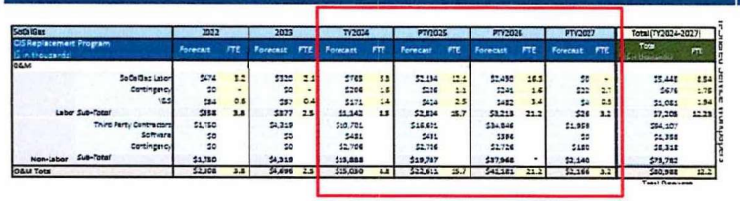
- Included in D.24-12-074:
  - Confirms SoCalGas is authorized to replace CIS
  - Adopts $10MM TY O&M forecast ($40MM over the GRC cycle)
  - Allows up to $221.7MM CapEx costs to be recovered in rates by a Tier 2 advice letter when CIS goes into service
  - Does not adopt memo account for costs beyond the capital cost cap, but allows incremental filing for additional O&M expense
- SoCalGas Filled new Application in May 2025 to address forecasted gaps in O&M funding

*All numbers are in direct 2021 $. They not escalated and not loaded

GRC Comparison to New Filing

- Method of estimation

GRC



SoCalGas	2022		2023		TY2024		PTY2025		PTY2026		PTY2027		Total (TY2024-2027)	
CIS Replacement Program ($ in thousands)	Forecast	FTE	Forecast	FTE	Forecast	FTE	Forecast	FTE	Forecast	FTE	Forecast	FTE	Total	FTE
O&M														
SoCalGas Labor	$474	3.2	$333	2.3	$763	5.3	$2,134	12.1	$2,490	16.3	$0	-	$5,448	33.7
Contingency	$0	-	$0	-	$206	1.5	$236	1.3	$241	1.6	$22	0.1	$676	4.5
IT/S	$84	0.6	$87	0.4	$171	1.4	$434	2.5	$482	3.4	$4	0.0	$1,091	7.3
Labor Sub-Total	$558	3.8	$377	2.5	$1,142	8.2	$2,804	15.7	$3,213	21.2	$26	0.2	$7,205	45.5
Third Party Contractors	$1,760		$4,319		$10,701		$18,631		$34,846		$1,909		$66,107	
Software	$0		$0		$481		$481		$396		$0		$1,358	
Contingency	$0		$0		$2,706		$2,706		$1,726		$180		$7,318	
Non-Labor Sub-Total	$1,760		$4,319		$13,888		$19,797		$37,968	-	$2,140		$73,782	
O&M Total	$2,318	3.8	$4,696	2.5	$15,030	8.2	$22,611	15.7	$41,181	21.2	$2,166	0.2	$80,988	45.5

CIS Replacement Program NORMALIZED		TY2024-2027 AVG	
O&M	(Normalized 4-YR AVG)	($ in thousands)	
Labor	SoCalGas Labor	$1,801	12.2
	Third Party Contractors	$16,027	
	Software	$339	
	Contingency	$2,079	
Non-Labor	Sub-Total	$18,446	
O&M Total		$20,247	12.2

Normalized forecast, spreading the cost equally across the four years within GRC cycle

A.25-05-004

Forecast refined and specific to each year the expense is expected to occur

Year	2024	2025	2026	2027	Total
SoCalGas Labor	$386	$1,018	$1,156	$240	$2,801
Contractor Costs	$4,228	$8,603	$39,519	$4,369	$56,719
Software Costs	$3,813	$1,477	$4,939	$0	$10,229
Materials / Facilities / Other Costs	$46	$85	$658	$471	$1,260
Total O&M Costs	$8,474	$11,183	$46,271	$5,080	$71,008

A.25-05-004 requests funds specific to the CIS Replacement Project only - project costs end when system implementation is complete.

CIS O&M Details

Materials/Facilities/Other Costs

- Training (i.e. supplies & materials)
- Facilities
- Other

Thank You

» Questions